

# **City of Washington Annual Budget Fiscal Year Ending April 30, 2021**

**Gary W. Manier, Mayor  
Patricia S. Brown, City Clerk  
Ellen L. Dingledine, City Treasurer  
Richard A. Russo, City Attorney**

## **Aldermen**

**Michael J. Brownfield, Ward I  
Lilija V. Stevens, Ward I  
Brett M. Adams, Ward II  
Todd M. Yoder, Ward II  
Brian H. Butler, Ward III  
David K. Dingledine, Ward III  
Daniel A. Cobb, Ward IV  
Randall J. Black, Ward IV**

## **Staff**

**Raymond P. Forsythe, City Administrator  
Joan E. Baxter, Finance Director  
Kevin D. Schone, Public Works Director  
Michael D. McCoy, Chief of Police  
Jon R. Oliphant, Planning & Development Director**

**May 2020**

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## **TRANSMITTAL LETTER**

April 13, 2020

Mayor Manier and City Council:

Attached is the proposed budget for the City of Washington, Illinois for the fiscal year May 1, 2020 through April 30, 2021.

This document reflects the collaborative efforts of the City's elected officials and staff. Department Directors – Finance Director Joanie Baxter, Public Works Director Kevin Schone, Planning & Development Director Jon Oliphant, Interim City Engineer John Anderson, Police Chief Mike McCoy, Deputy Chief Jeff Stevens, Utilities Superintendent Brian Rittenhouse and City Clerk Pat Brown. Collectively, hundreds of hours have been put into this budget. It is a team effort and reflects the commitment that the administrative leadership of the City of Washington have to the Mayor, Council and residents of Washington.

A summary of the City of Washington's FY20-21 budget in comparison to the prior year is shown in the table on the following pages. Revenues and expenses across all funds have been grouped into common categories for comparative purposes. While these data are useful in providing summary information and general trends, substantive conclusions should only be made following a more thorough evaluation of the budget detail provided for each individual fund.

### **EXPENSE OVERVIEW**

The budget appropriates \$24,614,158 to meet the City's anticipated expenses for the fiscal year beginning May 1, 2020, a \$5,769,275 or 19% decrease compared to the prior year. Of the nine major service categories shown in the Budget Trends table, expenses related to the City's core services (sanitary sewer, streets, public safety and water) account for almost 83% of total budgeted expenditures.

The proposed budget continues to include a significant reinvestment in the City's infrastructure, most notably to maintain aging streets and utility distribution systems. Capital expenditures are estimated to total approximately \$10M in the coming year, 40.5% of total budgeted expenses. Crawford, Murphy & Tilly are in the process of completing a first draft of the Capital Improvement Program in conjunction with Council Goal #3. The completed program will be provided as a supplement to the budget once it is approved and adopted by the City Council.

Personnel expenses are estimated to total \$8.3M in FY20-21 and account for 33.7% of total expenditures. Total City employment (68.1 FTE) is proposed to increase to add positions for an additional police officer, street laborer, administrative assistant, and part-time Human Resources employee in addition to the changes from the Public Works reorganization. About 43% of the City's workforce is engaged in public safety services; 45% is committed to public works; 9% to general administration and cemetery and 3% to planning, zoning and economic development. Joining the Intergovernmental Personnel Benefit Cooperative (IPBC) a few years ago has proven to be a wise decision in containing health insurance costs, as the City continues to benefit from rate increases much less than the average as well as an overall four-year decrease in rates.

Operations costs are projected to increase by about \$313,321 or 6.4% in the coming year. The Operations category includes a wide variety of expenses: utilities (electric, natural gas and phone); professional fees (legal, engineering and data processing); repair and maintenance of buildings, grounds, office equipment, and public infrastructure (streets, sidewalks, storm sewers); training; property insurance; chemicals

(mostly those used in the treatment of water and wastewater); janitorial supplies and various commodities.

Annual debt service expenses of \$1.1M are \$1M lower than the prior year and account for about 4.6% of total budgeted expenses. This decrease is due to the retirement of the debt related to the Washington 223 property. Of this total, \$526,627 is payable from sewer revenues, \$355,500 is payable from General Fund income, and \$261,315 from water revenues.

## **REVENUE OVERVIEW**

Sales and use taxes make up the largest source of monies to fund the FY20-21 budget. These revenues are generated from four component parts: the 1% municipal sales tax (\$3.295M), the 1.25% home rule sales tax (\$2.192M), the additional .5% Home Rule Sales Tax for infrastructure (\$900,000), and the local use tax (\$557,500).

In light of the COVID-19 concerns, Staff reduced revenue projections for the above revenue sources to reflect no increase over estimated FY19-20 revenue.

Surplus funds have resulted from an accumulation of funds and will be utilized for one-time capital projects totaling more than \$3M in the General Fund. As emphasized in prior budgets, the funding of certain capital projects requires the City to accumulate monies in some years in order to pay for projects that occur in later years. Furthermore, accumulated cash reserves that are realized through normal operations can be safely spent on one-time capital projects provided the City maintains sufficient reserves to meet its minimum cash reserve requirements, its cash flow needs and prudent contingencies for unanticipated expenses. After budgeting the expenditure of these \$3M of surplus funds, which actually results in a reduction in the balance of \$2.8M, the resulting ending General Fund balance is still 78% of total revenue and 99% of non-capital expenses as compared to the minimum standard balance of 25% of projected revenue.

## **CHALLENGES & OPPORTUNITIES**

Staff continues to closely examine the impact of the COVID-19 pandemic on the City's revenue. There are undoubtedly many businesses that have seen substantial negative effects since the Governor's Executive Order started on March 21. While some of those businesses can withstand this for the foreseeable future, there are likely some that may not survive. The impact on the employment locally, regionally, and nationally is unlike anything we have ever seen.

With all that said, we feel that it is too early to make any rash decisions as it pertains to the proposed FY 20-21 budget. The budget allocates resources for the daily functioning of the City. Any larger spending has and will continue to be approved by the Council. It makes sense to hold off on many of the planned projects until there is a better understanding of the true impact of COVID-19. Importantly, there are some positives that have resulted from this: grocery stores have reported substantial same-store revenue increases in February and March compared to the same time last year. Many restaurants, while not being able to rely on their dine-in clientele, have seen their carry-out orders greatly expand. Some businesses have been able to focus on its technological means of attracting and retaining customers, which will have solid benefits once the pandemic is over (or at least has substantially diminished).

The fact is, nobody knows the true impact of what we are experiencing. The hope is that we will all go back to our daily lives and everything will be normal, whatever that may have been. But there could be some new realities even after the world's health has improved to the point where we are not all largely confined to our homes. It is a scary time indeed.

Our staff will analyze as much data as we can with the Council to determine the best path forward. We will continue to work with and seek guidance from organizations such as IML. We will seek any other state and/or federal funding sources to help make up any gaps that result from the pandemic. Although we have reduced revenue projections to reflect no increase from the current year estimates, we are unable to fully know the impact on revenue at this time. We are committed to only move forward with new employees and Capital Projects when a better understanding of revenue is determined. There continues to be discussion on the Federal and State level for stimulus funding and reimbursements to lost revenue to the City and our residents. This will be a key component to our ultimate outcome.

An ongoing financial challenge facing the City continues to be the ability to keep pace with necessary improvements that sustain existing infrastructure and enable economic growth. The City Council has taken significant steps towards the funding of infrastructure with the increased sales tax and utility rates and fees. In addition, the State of Illinois increased Motor Fuel Taxes to provide the necessary transportation funds needed to assist with street improvements, reconstruction and repair. These revenue projections are reflected in the budget as well as the draft CIP which will be presented to the City Council soon. The Capital Improvement Plan (CIP) will be an important document as we move forward with infrastructure planning and implementation of the plan.

#### **SUMMARY AND ACKNOWLEDGEMENTS**

In summary, preparing the budget for the 2020-2021 fiscal year has been challenging. Staff will be anxiously monitoring key indicators on revenues throughout the coming year. While budget preparation for FY2020-21 is complete, implementation and course correction will be ongoing throughout the year. I would like to thank the Finance Director, Joanie Baxter for her efforts in assembling this spending plan and the Department Directors and Managers for their team approach. In addition, I would like to thank the Mayor and City Council for their commitment to developing a realistic spending plan that funds the provision of excellent core services for the residents and businesses of Washington and the continued efforts to implement the aggressive Capital Improvement Plan and the 2020-2022 Council Goals.

Respectfully submitted,



Ray Forsythe,  
City Administrator

## **BUDGET PROCESS**

### **Budgetary Controls**

The City's budgetary operations are governed by the Illinois Compiled Statutes and administered by the Budget Officer (City Administrator) and the Finance Director. An annual budget ordinance is required to be passed and an annual budget must be adopted prior to the beginning of the fiscal year. Washington's fiscal year begins May 1<sup>st</sup>. The annual budget is developed for informative and fiscal planning purposes and presents an itemized listing of contemplated expenditures and estimated revenue for the ensuing fiscal year.

### **Goals and Objectives**

In January, the proposed budget schedule, instructions, worksheets and any directives from the City Administrator and Finance Director are given. Department directors meet with staff to determine budgetary needs for the forthcoming fiscal year. In planning for the budget, departments are asked to look at Council Goals, long range plans and the overall direction of the department to begin establishing departmental goals and objectives for the coming year.

### **Needs Assessment**

During January, the departments assess current conditions, programs and needs. Once all programs have been reviewed, they begin data entry into the budgetary worksheets. Department Directors and Managers enter their own budget requests and estimates into the detail sheets, including capital items. During this time, the Finance Director projects the fund balance that will remain at the end of the fiscal year. These levels will be used in determining the balance forward.

### **Review and Development**

The City Administrator and Finance Director determine personnel, revenue and required debt service and transfers to include in the proposed budget. Departments are asked to complete data entry at least two weeks prior to their scheduled Budget Review Presentation to Council. At this time, the operation and capital budget requests are reviewed by the City Administrator and Finance Director. They meet with individual department directors and managers to discuss the initial requests. Any unjustified items are cut from the budget at this time. Starting in February, the City Council reviews the entire budget in fund groups during Budgetary Work Sessions.

### **Adoption**

The City must make the tentative budget available for public inspection at least ten days prior to passage and a notice of public hearing must be published in the newspaper. After the public hearing is held, the budget may be further revised and passed without further inspection, notice or hearing. Washington's budget is usually approved at the second council meeting in April.

### **Amendments**

After the budget is approved, a change may become necessary if there any unforeseen needs or unexpected expenses. Revisions are presented to the appropriate Committee or the Committee of the Whole meeting and then forwarded for full City Council approval.

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## BUDGET TRENDS AT A GLANCE

### City of Washington, IL

	<u>FY 2020-21</u>		<u>FY 2019-20</u>		<u>CHANGE</u>	
<b>TOTAL BUDGETED EXPENSES</b>	\$	24,613,158	\$	30,382,433	\$	(5,769,275) -19.0%
by MAJOR SERVICE TYPE		% of Total				
Street Operations/Improvements/SWM	\$	7,684,365 31.2%	\$	12,063,740	\$	(4,379,375) -36.3%
Public Safety (Police, Fire, ESDA)		5,703,370 23.2%		5,548,632		154,738 2.8%
Sanitary Sewer System		3,551,927 14.4%		5,441,485		(1,889,558) -34.7%
Water System		3,457,678 14.0%		3,378,079		79,599 2.4%
Planning/Zoning/Econ. Dev./TIF		1,735,519 7.1%		1,606,612		128,907 8.0%
General Administration		1,044,650 4.2%		1,011,050		33,600 3.3%
All Other (IMRF, Soc. Sec., Liab. Ins., etc.)		942,000 3.8%		868,000		74,000 8.5%
Washington Area Community Center		355,500 1.4%		357,437		(1,937) -0.5%
Cemetery		138,150 0.6%		107,400		30,750 28.6%
by MAJOR EXPENSE CLASSES		% of Total				
Capital Improvements	\$	9,961,190 40.5%	\$	15,772,913		(5,811,723) -36.8%
Personnel (Wages and Benefits)		8,302,350 33.7%		7,536,480		765,870 10.2%
Operations (Utilities, Supplies, etc.)		5,206,176 21.2%		4,892,855		313,321 6.4%
Debt Service		1,143,442 4.6%		2,180,185		(1,036,743) -47.6%

### SOURCES OF MONIES TO

#### FUND BUDGET

	\$	24,613,158	\$	30,382,433	\$	(5,769,275) -19.0%
by MAJOR REVENUE SOURCES		% of Total				
Sales Tax (Muni., HR, Use)	\$	6,944,500 28.2%	\$	6,565,000	\$	379,500 5.8%
Fund Balances/Cash Reserves		5,482,919 22.3%		7,070,627		(1,587,708) -22.5%
Sewer Revenues (Fees, Charges, etc.)		2,864,840 11.6%		2,659,140		205,700 7.7%
Water Revenues (Fees, Charges, etc.)		2,397,300 9.7%		1,848,800		548,500 29.7%
Income Tax Distribution		1,739,000 7.1%		1,669,000		70,000 4.2%
Property Taxes		1,668,199 6.8%		1,647,675		20,524 1.2%
All Other		1,616,400 6.6%		1,652,191		(35,791) -2.2%
Bond/Grant/Insurance Proceeds		833,000 3.4%		6,395,000		(5,562,000) -87.0%
Motor Fuel Taxes		627,000 2.5%		420,000		207,000 49.3%
TIF Funds		245,000 1.0%		235,000		10,000 4.3%
Telecommunications Tax		195,000 0.8%		220,000		(25,000) -11.4%

### EMPLOYMENT: FULL TIME EQUIVALENT

EMPLOYMENT: FULL TIME EQUIVALENT		% of Total			
Public Safety	29.15	42.8%	28.15	1.00	3.6%
Street Division	13.05	19.2%	11.25	1.80	16.0%
Sewer Division	9.72	14.3%	8.80	0.92	10.5%
Water Division	8.06	11.8%	7.20	0.86	11.9%
General Administration	4.85	7.1%	3.40	1.45	42.6%
Planning/Zoning/Econ. Dev.	2.05	3.0%	2.05	-	0.0%
Cemetery Operation	1.22	1.8%	1.15	0.07	6.1%
TOTAL	68.10		62.00	6.10	9.84%

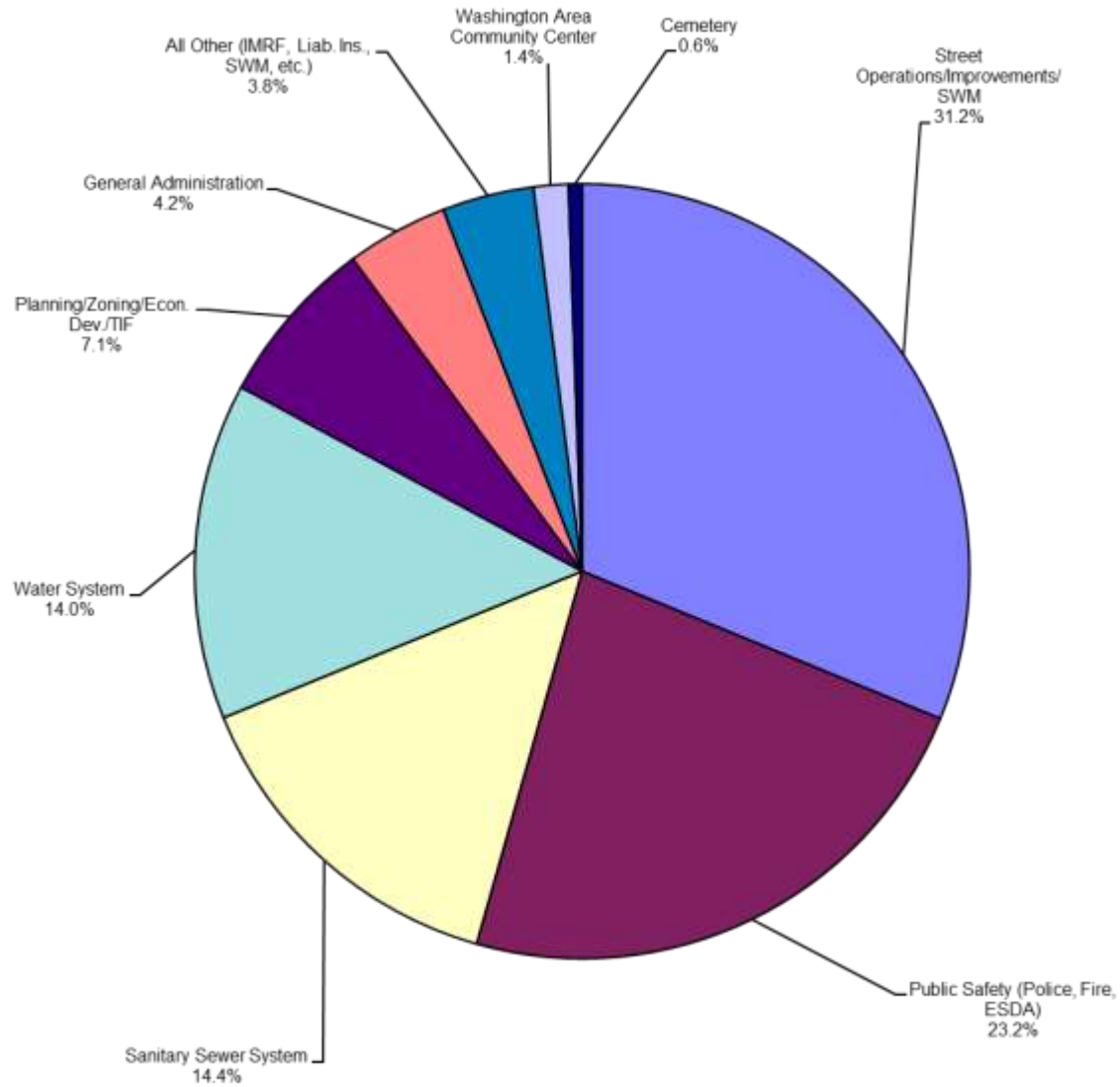
### PROPERTY TAXES

Tax Levy	\$	1,647,741	\$	1,647,675	\$	66 0.0%
Tax Rate (per \$100 AV)	\$	0.47274	\$	0.47290	\$	(0.00016) 0.0%
Equalized Assessed Valuation (rate set)	\$	348,552,322	\$	348,418,651	\$	133,671 0.0%
City Share of Total Tax Bill (Avg.)		N/A		5.52%		

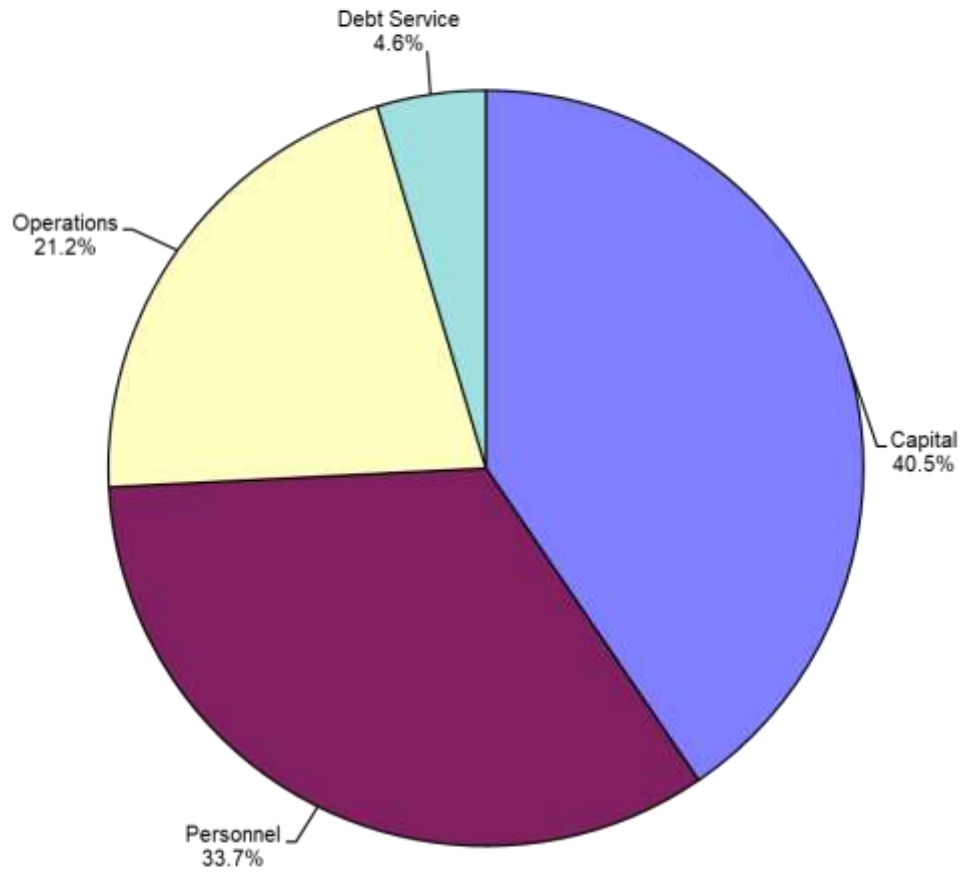
### UTILITY RATES

Water Rates (per 1,000 gal.)	\$	4.63	\$	4.51	\$	0.12 2.7%
Water Fixed/Technology Fee	\$12.96/\$14.61		\$8.85/\$10.50		\$5.00/\$5.00	
Sewer Rates (per 1,000 gal.)	\$	9.65	\$	9.39	\$	0.26 2.8%
Sewer Fixed Fee	\$	2.03	\$	1.00	\$	1.03

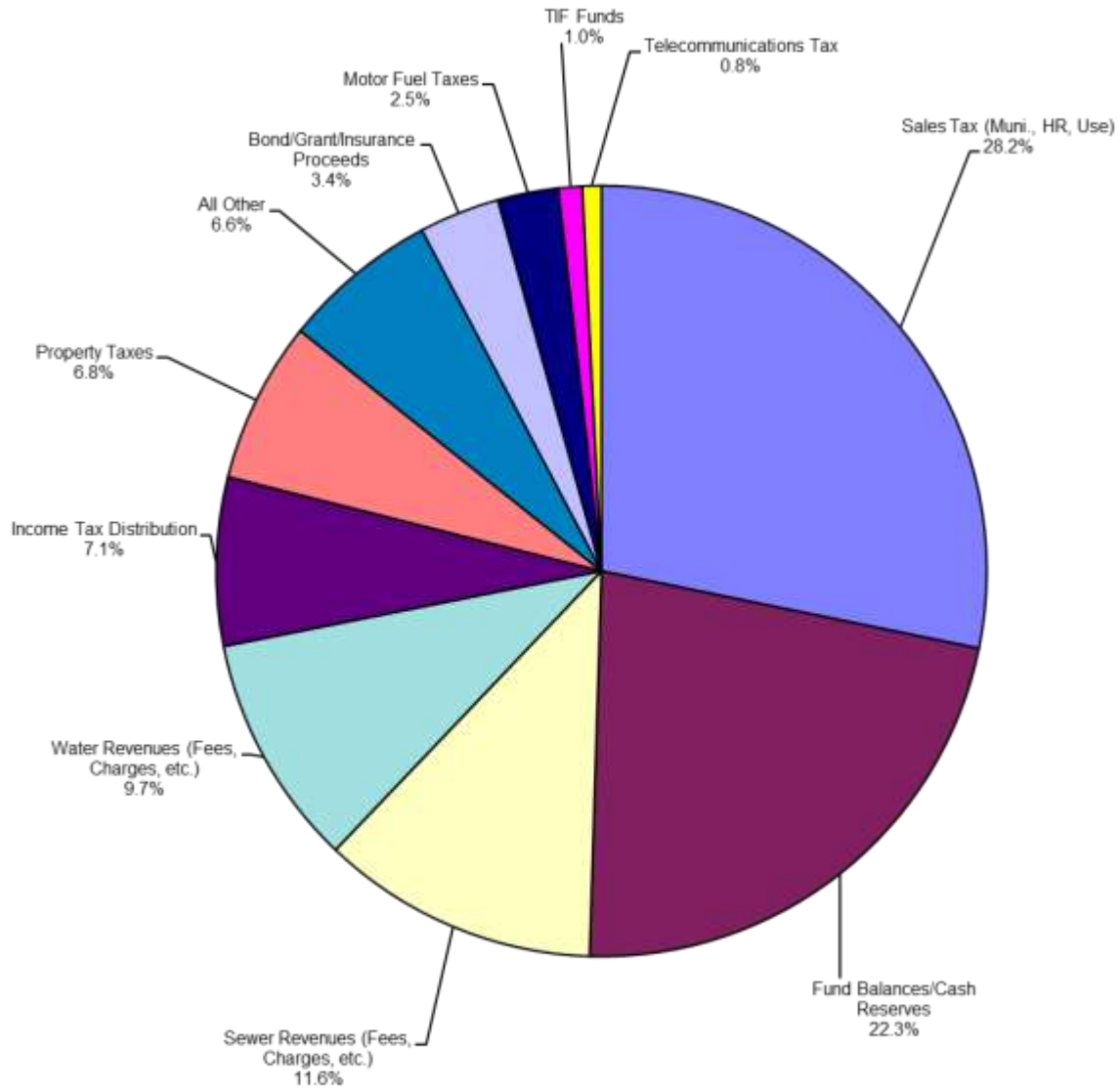
**Budgeted Expenses by Major Service Type  
FY20-21**



**Budgeted Expenses by Major Expense Class  
FY20-21**



**Budgeted Revenues by Major Revenue Source  
FY20-21**



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## ALL FUNDS SUMMARY

The All Funds Summary totaling all budgeted expenditures, exclusive of Police Pension Fund expenses, is presented below. While these data are useful for general information purposes, each fund and account should be reviewed individually to obtain substantive details and a more complete understanding of the budget goals, objectives, priorities and funding proposals.

**ALL FUNDS**  
**COMBINED REVENUE/EXPENDITURE SUMMARY**  
*(Excludes All Transfers and Police Pension)*

	<b>ACTUAL</b> <b>17-18</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST.ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
REVENUES:					
General	\$ 9,275,585	\$ 10,499,454	\$ 10,584,186	\$ 11,237,915	\$ 11,022,699
Proprietary	8,239,821	4,362,197	7,294,940	4,915,598	5,295,640
Special	1,660,054	2,999,267	2,107,110	2,111,136	2,256,400
Debt Service	129,659	1,109,744	110,000	110,000	75,000
SA/Cap. Proj.	275,698	334,446	3,215,570	47,385	480,500
<b>TOTAL</b>	<b>\$ 19,580,817</b>	<b>\$ 19,305,108</b>	<b>\$ 23,311,806</b>	<b>\$ 18,422,034</b>	<b>\$ 19,130,239</b>
EXPENDITURES:					
Personnel	\$ 7,544,837	\$ 7,113,136	\$ 7,536,480	\$ 7,447,346	\$ 8,302,350
Operations	3,462,344	3,558,098	4,892,855	4,106,283	5,206,176
Capital	5,387,927	2,263,120	15,772,913	2,115,526	9,961,190
Debt Service	1,547,045	6,305,141	2,180,185	2,189,918	1,143,442
Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 17,942,153</b>	<b>\$ 19,239,495</b>	<b>\$ 30,382,433</b>	<b>\$ 15,859,073</b>	<b>\$ 24,613,158</b>
Revenue Over/ (Under) Exp.	<b>\$ 1,638,664</b>	<b>\$ 65,613</b>	<b>\$ (7,070,627)</b>	<b>\$ 2,562,961</b>	<b>\$ (5,482,919)</b>

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## GENERAL FUNDS SUMMARY (Restricted, Designated and Unrestricted) – Fund 100

General Fund totals for restricted, designated and unrestricted purposes follow. Similar to the All Funds Summary, while useful for general information purposes, each fund and account should be reviewed individually to obtain substantive details and a more complete understanding of the budget goals, objectives, priorities and funding proposals.

Restricted/Designated General Fund accounts include the following:

- 1) Telecommunications Tax monies that are designated for TC3 contractual expenses.
- 2) North Cummings Roadway Improvement Fund monies that are restricted solely for specified roadway improvements
- 3) Tazewell County Recycling Grant funds that are restricted to recycling and other related purposes as stipulated by the grant agreement with the county

### GENERAL FUND REVENUE/EXPENDITURE SUMMARY (EXCLUDING INTRA-FUND TRANSFERS)

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Beg. Cash Bal.</b>			\$ 9,538,734	\$ 10,007,855	\$ 11,414,946
<b>Unrestricted</b>	\$ 7,966,104	\$10,430,149	\$ 9,307,075	\$ 10,216,472	\$ 9,449,000
<i>L/A</i>	710	2,132	1,400	1,240	1,400
<i>City Hall</i>	15,438	19,904	11,600	13,400	12,400
<i>Streets</i>	309,586	278,747	273,773	274,808	274,000
<i>Police</i>	687,580	765,178	675,511	664,737	742,000
<i>Tourism/EDC</i>	68,721	64,564	70,000	75,000	75,000
<i>Planning/Zoning</i>	0	0	0	0	0
<i>Fire/Rescue</i>	18,318	24,743	25,000	26,900	285,599
<i>N. Cumm. Road. Impr.</i>	23	94	0	0	0
<i>Telecommunications Tax</i>	302,044	242,811	243,000	224,000	210,000
<b>TOTAL</b>	<b>\$ 9,368,524</b>	<b>\$11,828,322</b>	<b>\$ 10,607,359</b>	<b>\$ 11,496,557</b>	<b>\$ 11,049,399</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 5,299,311	\$ 4,978,082	\$ 5,175,500	\$ 5,172,106	\$ 5,656,450
<i>Operations</i>	1,773,572	1,972,272	2,790,698	2,365,263	3,020,422
<i>Capital</i>	2,247,260	812,991	2,424,200	468,371	1,056,700
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	1,453,770	5,229,661	4,137,678	2,083,726	4,153,899
<b>TOTAL</b>	<b>\$10,773,913</b>	<b>\$12,993,006</b>	<b>\$ 14,528,076</b>	<b>\$ 10,089,466</b>	<b>\$ 13,887,471</b>
<b>Revenue Over (Under) Expend.</b>	<b>\$ (1,405,389)</b>	<b>\$ (1,164,684)</b>	<b>\$ (3,920,717)</b>	<b>\$ 1,407,091</b>	<b>\$ (2,838,072)</b>
<b>End. Cash Balance</b>					<b>\$ 8,576,874</b>
<b>Capital projects funded from Reserves:</b>					
<i>N. Lawndale</i>	\$ 1,644,580			Unrestricted	\$ 7,149,448
<i>W. Holland</i>	573,660			Recycling Grant	(20,500)
<i>Stratford Bridge</i>	497,000			Tele. Tax	1,447,926
<i>Freedom Pkwy</i>	160,000			N. Cumm. Rd.	0
<i>Lakeshore Drive</i>	150,000				<b>\$ 8,576,874</b>
<b>\$ 3,025,240</b>					
					<b>All Gen. Funds</b>
				End. Bal. as a % of Total Revenue	<b>78%</b>
				End. Bal. as a % of Non-Capital Expenses	<b>99%</b>



## GENERAL FUND: UNRESTRICTED (Fund 100-10)

### Core Service, Purpose or Function

The General Corporate Fund fully finances many of the City's basic services including the following: public safety (police, fire, ambulance and rescue); streets; economic development; planning, zoning and code enforcement; and the city's executive/legislative/administrative departments. In addition, the General Fund supplements other special or single purpose accounts when needed to balance.

#### GENERAL CORPORATE UNRESTRICTED REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Beg. Cash Balance</b>			\$ 8,046,873	\$ 8,472,829	\$ 9,903,720
<b>Min. Std. Bal. (a)</b>					\$ 2,362,250
<b>Surplus Funds</b>					\$ 7,541,470
<b>REVENUES:</b>					
<b>Tax:</b>					
Property	\$ 194,529	\$ 194,566	\$ 336,075	\$ 333,791	\$ 0
Sales	3,010,442	3,100,887	3,100,000	3,295,000	3,295,000
Local Use	412,091	512,504	525,000	557,500	557,500
Home Rule	2,115,169	2,152,494	2,100,000	2,192,000	2,192,000
Home Rule for Infrastructure	0	697,997	840,000	900,000	900,000
Prop.Repl.	0	0	0	5,000	0
State Inc.	1,408,902	1,713,840	1,669,000	1,776,000	1,739,000
Video Gaming Tax	60,462	66,188	65,000	65,000	65,000
<b>License:</b>					
Liquor	30,081	29,075	30,000	35,000	35,000
Video Gaming	5,775	4,675	5,000	29,000	30,000
<b>Franchise:</b>					
Ameren	147,535	141,629	145,000	162,000	164,000
Cable	235,453	223,947	230,000	230,000	225,000
Solid Waste	2,000	2,000	2,000	2,000	2,000
Electric Aggregation	52,066	53,017	50,000	48,000	50,000
Interest	112,125	121,512	50,000	115,000	50,000
Misc. Inc.	23,998	8,660	5,000	2,500	5,000
Sale of Equipment/Land	0	0	0	91,247	0
<b>Fines:</b>					
Court	63,365	75,385	65,000	72,000	70,000
Parking	3,970	3,580	3,000	2,000	3,000
Liquor	0	0	1,000	0	0
Ord. Viol.	34,790	35,790	30,000	25,000	25,000
<b>Fees:</b>					
Bld. & Signs	29,444	34,791	25,000	30,000	30,000
Forf. Bld. Fees	1,700	400	1,000	500	0
Var./Plats/Misc.	1,550	1,600	2,000	1,700	1,500
Enterprise Zone App. Fee	12,879	17,978	20,000	5,000	10,000
Yard Waste Stickers	7,778	11,762	8,000	11,000	0
<b>TOTAL COLLECTIONS</b>	\$ 7,966,104	\$ 9,204,277	\$ 9,307,075	\$ 9,986,238	\$ 9,449,000
<b>T/F From:</b>					
Stormwater Management	0	1,225,872	0	230,234	0
WACC Debt Service	0	0	0	0	0
Washington 223 Debt Service	0	0	0	0	0
<b>TOTAL</b>	\$ 7,966,104	\$ 10,430,149	\$ 9,307,075	\$ 10,216,472	\$ 9,449,000
<b>EXPENDITURES:</b>					
Personnel	\$ 0	0	0	0	0
Operation	0	0	0	0	0
Capital	0	0	0	0	0
Debt Serv.	0	0	0	0	0
Inter T/F	450,449	4,430,408	3,278,124	1,427,685	3,000,740
<b>TOTAL</b>	\$ 450,449	\$ 4,430,408	\$ 3,278,124	\$ 1,427,685	\$ 3,000,740
<b>Revenue Over (Under)</b>					
Expend.	\$ 7,515,655	\$ 5,999,741	\$ 6,028,951	\$ 8,788,787	\$ 6,448,260
<b>Intra T/F</b>	\$ 9,181,857	\$ 7,128,376	\$ 9,883,168	\$ 7,357,896	\$ 9,202,532
<b>Net Rev. Over (Under) Exp.</b>	\$ (1,666,202)	\$ (1,128,635)	\$ (3,854,217)	\$ 1,430,891	\$ (2,754,272)
<b>End. Cash Balance</b>					\$ 7,149,448
<b>Min. Std. Bal. (a)</b>					\$ 2,362,250
<b>Surplus Funds</b>					\$ 4,787,198

**SUPPORTING DETAIL FOR GENERAL CORPORATE UNRESTRICTED**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST. ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Stormwater Mgmt.			\$ 0	\$ 800,000	\$ 100,000	\$ 150,000
WACC Debt Service Fund			309,269	307,437	307,437	280,500
Washington 223 Impr. Capital Proj.			8,790	750,000	9,600	0
Washington 223 Debt Service Fund			4,079,349	986,187	923,802	0
Freedom Parkway Cap. Proj.			0	227,375	15,000	160,000
Lakeshore Drive Cap. Proj.			0	185,125	14,000	150,000
Motor Fuel Tax			0	0	46	0
N. Lawndale Lane Spec. Serv. Area			0	0	29,200	1,644,580
W. Holland Street Spec. Serv. Area			0	0	6,600	573,660
Emergency Management (EMA)			33,000	22,000	22,000	42,000
TOTAL INTER-FUND TRANSFERS			\$ 4,430,408	\$ 3,278,124	\$ 1,427,685	\$ 3,000,740
TOTAL EXPENDITURES			\$ 4,430,408	\$ 3,278,124	\$ 1,427,685	\$ 3,000,740
<b><u>Intra-Fund Transfers</u></b>						
L/A			\$ 619,984	\$ 958,950	\$ 775,220	\$ 992,050
City Hall			79,947	49,228	53,618	49,528
Streets			2,235,784	4,041,741	1,859,410	3,101,469
Police			3,268,451	3,527,461	3,515,581	3,900,549
Tourism/Economic Dev.			45,432	65,675	44,085	63,605
Planning, Zoning & Code Enforcement			250,587	369,525	303,882	517,360
Fire/Rescue			628,191	870,588	806,100	577,971
TOTAL INTRA-FUND TRANSFERS			\$ 7,128,376	\$ 9,883,168	\$ 7,357,896	\$ 9,202,532
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 11,558,784	\$ 13,161,292	\$ 8,785,581	\$ 12,203,272

## LEGISLATIVE/ADMINISTRATIVE ACCOUNT (Fund 100-01)

### Core Service, Purpose or Function

Financial transactions related to the city's Executive (Mayor), Legislative (City Council) and general administrative and accounting functions (City Clerk, City Treasurer, City Administrator, Finance Director, etc.) are charged to this account as well as a number of other general-purpose expenses.

### LEGISLATIVE/ADMINISTRATIVE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Beg. Cash Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Water Fund</i>	355	1,066	700	620	700
<i>Sewer Fund</i>	355	1,066	700	620	700
<i>GF Unrestricted</i>	674,989	619,984	958,950	775,220	992,050
<b>TOTAL</b>	\$ 675,699	\$ 622,116	\$ 960,350	\$ 776,460	\$ 993,450
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 523,216	\$ 455,293	\$ 567,200	\$ 574,900	\$ 661,320
<i>Operations</i>	137,628	152,462	385,850	195,070	325,230
<i>Capital</i>	3,555	10,661	7,000	6,190	6,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	11,300	3,700	300	300	900
<b>TOTAL</b>	\$ 675,699	\$ 622,116	\$ 960,350	\$ 776,460	\$ 993,450
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR LEGISLATIVE/ADMINISTRATIVE SERVICES**

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Personnel Detail</b>						
Mayor	1.00	1.00				
Aldermen	8.00	8.00				
City Clerk	0.85	0.85				
City Treasurer	1.00	1.00				
Elected Salaries			\$ 86,461	\$ 91,000	\$ 90,000	\$ 91,000
City Administrator	0.85	0.85				
Finance Director	0.80	0.80				
Accountant	0.80	0.00				
HR/Cust. Serv. Supervisor	0.70	0.70				
Customer Serv. Specialist	0.25	0.50				
Exec. Admin. Assistant	0.00	0.70				
Regular Salaries			211,670	342,000	311,000	335,000
P-T Accountant	0.00	0.52				
P-T HR Specialist	0.00	0.40				
P-T Clerk's Assistant	0.00	0.38				
Part Time Wages			36,605	0	46,000	79,000
Overtime			11,966	10,000	11,000	11,000
Unused Sick Time			2,141	5,200	4,500	5,200
Group Insurance			85,433	96,000	82,000	108,000
Retiree Health Insurance			18,000	19,000	26,500	28,000
Health Savings Plan Contribution			2,436	3,200	3,200	3,300
Workers Comp. Insurance			339	400	300	400
Unemployment Insurance Tax			242	400	400	420
TOTAL FTE YEARS	14.25	15.70				
TOTAL PERSONNEL			\$ 455,293	\$ 567,200	\$ 574,900	\$ 661,320
<b>Operations Detail</b>						
Repair & Maint.-Equip. (Contr.)			\$ 3,313	\$ 2,900	\$ 2,600	\$ 2,600
Engineering Fees			0	0	0	0
Legal Fees			15,704	20,000	16,000	20,000
Liquor Code Enforce.-Legal			0	2,000	0	2,000
Data Processing Support			23,014	43,200	28,880	55,830
Professional Fees			8,700	11,000	43,000	10,400
Animal Control			13,360	14,000	13,400	14,000
Postage Expense			2,516	3,200	3,150	3,600
Communications			2,626	1,000	1,400	1,500
Publishing Fees			967	1,000	600	1,000
Printing Fees			4,416	6,500	1,000	5,500
Recruitment			25,299	1,100	0	1,000
Membership Dues			4,360	6,400	6,030	6,450
Training-Elected Officials			2,706	14,000	7,150	13,200
Training-Staff			1,752	5,000	2,300	6,500
Subscriptions			306	400	1,000	1,500
Reference Materials/Manuals			338	600	400	600
Software			3,658	203,700	29,000	140,000
Surety Bond Expenses			1,490	1,500	1,400	1,500
Lease/Rent Expense			3,919	3,500	3,500	3,700
Repair & Maint.-Equip. (Comm.)			1,049	1,800	1,460	1,500
Office Supplies			5,728	6,000	5,500	6,500
Misc. Equip.			2,129	2,000	2,200	2,000
Taxes- Other			0	50	0	50
Misc. Expenses			14,040	14,500	9,000	9,800
Grant Disbursement			0	0	0	0
City Administrator Expense			0	2,500	0	2,500
Community Support			1,072	2,500	5,800	6,500
Yard Waste Stickers			10,000	10,000	10,000	0
Contingency			0	5,000	0	5,000
Bad Debt Expense			0	500	300	500
TOTAL OPERATIONS			\$ 152,462	\$ 385,850	\$ 195,070	\$ 325,230
<b>Capital Detail</b>						
Purchase:						
Building			\$ 0	\$ 0	\$ 0	\$ 0
Building Engineering			0	0	0	0
Equipment			10,661	7,000	6,190	6,000
TOTAL CAPITAL			\$ 10,661	\$ 7,000	\$ 6,190	\$ 6,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
MERF			\$ 3,400	\$ 0	\$ 0	\$ 600
Capital Replacement Fund			300	300	300	300
TOTAL INTER-FUND TRANSFERS			\$ 3,700	\$ 300	\$ 300	\$ 900
TOTAL EXPENDITURES			\$ 622,116	\$ 960,350	\$ 776,460	\$ 993,450

## CITY HALL ACCOUNT (Fund 100-02)

### Core Service, Purpose or Function

The City incurs a variety of general expenses related to the operation, care, maintenance, and upgrade of Washington City Hall. These expenses are reflected in this account.

### **CITY HALL REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>T/F From:</i>					
<i>GF Unrestr.</i>	\$ 74,603	\$ 79,947	\$ 49,228	\$ 53,618	\$ 49,528
<i>Water</i>	7,719	9,952	5,800	6,700	6,200
<i>Sewer</i>	7,719	9,952	5,800	6,700	6,200
<b>TOTAL</b>	\$ 90,041	\$ 99,851	\$ 60,828	\$ 67,018	\$ 61,928
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 47,539	\$ 48,420	\$ 0	\$ 8,880	\$ 0
<i>Operations</i>	29,655	31,334	51,000	35,810	52,100
<i>Capital</i>	3,019	10,269	0	12,500	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund T/F</i>	9,828	9,828	9,828	9,828	9,828
<b>TOTAL</b>	\$ 90,041	\$ 99,851	\$ 60,828	\$ 67,018	\$ 61,928
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR CITY HALL**

	<b>FTE YEARS 19-20</b>	<b>FTE YEARS 20-21</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b><u>Personnel Detail</u></b>						
<i>Custodian</i>	0.00	0.00				
<i>Regular Salaries</i>			\$ 46,007	\$ 0	\$ 8,300	\$ 0
<i>Overtime</i>			41	0	30	0
<i>Part-time Salaries</i>			0	0	0	0
<i>Unused Sick Time</i>			351	0	0	0
<i>Group Insurance</i>			0	0	0	0
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			699	0	60	0
<i>Unemployment Insurance Tax</i>			0	0	0	0
<i>Workers Comp. Insurance</i>			946	0	430	0
<i>Uniform Rental</i>			376	0	60	0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 48,420	\$ 0	\$ 8,880	\$ 0
<b><u>Operations Detail</u></b>						
<i>R/M Building (Cont.)</i>			\$ 5,413	\$ 21,500	\$ 11,200	\$ 21,600
<i>R/M Equipment (Cont.)</i>			3,511	3,000	2,350	3,000
<i>Communications</i>			11,496	11,700	10,700	12,000
<i>Recruitment</i>			0	0	0	0
<i>Electricity</i>			3,909	5,000	4,500	5,000
<i>Heating</i>			1,645	1,800	1,500	1,800
<i>Property Insurance</i>			1,872	2,100	1,500	1,600
<i>R/M - Buildings (Comm.)</i>			1,075	1,400	600	1,000
<i>R/M-Equipment (Comm.)</i>			95	500	260	600
<i>Operating Supplies</i>			686	1,000	1,300	1,500
<i>Misc. Equipment</i>			615	1,000	0	1,500
<i>Janitorial Supplies</i>			867	1,000	900	1,000
<i>Misc. Expenses</i>			150	1,000	1,000	1,500
<b>TOTAL OPERATIONS</b>			\$ 31,334	\$ 51,000	\$ 35,810	\$ 52,100
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
<i>Bldg./Property</i>			\$ 10,269	\$ 0	\$ 0	\$ 0
<i>Equipment</i>			0	0	12,500	0
<i>System Engineering</i>			0	0	0	0
<i>Landscaping</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 10,269	\$ 0	\$ 12,500	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>T/F to Capital Replacement Fund</i>			\$ 9,828	\$ 9,828	\$ 9,828	\$ 9,828
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 9,828	\$ 9,828	\$ 9,828	\$ 9,828
<b>TOTAL EXPENDITURES</b>			\$ 99,851	\$ 60,828	\$ 67,018	\$ 61,928

## STREET ACCOUNT (Fund 100-03)

### Core Service, Purpose or Function

The City has substantial obligations regarding the maintenance, repair, upgrade and replacement of streets, traffic control devices, sidewalks, alleys, drainage facilities, municipal grounds and public rights-of-way.

### STREETS REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Tax:					
Street	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Property Repl.	3,824	9,488	8,000	8,500	9,000
Fee:					
Sidewalk Reim.	2,973	2,538	2,000	2,000	2,000
Road and Bridge	212,777	216,522	220,000	216,457	220,000
Grant Proceeds	18,492	5,723	0	383	0
Insurance Proceeds	0	0	0	0	0
Recycling Grant	16,254	17,669	20,500	20,500	20,500
Miscellaneous	21,750	26,807	20,000	22,100	22,500
TOTAL COLLECTIONS	276,070	278,747	270,500	269,940	274,000
T/F From:					
GF Unrestricted	3,791,403	2,235,784	4,041,741	1,859,410	3,101,469
Water Fund	0	0	0	0	0
Sewer Fund	0	0	0	0	0
GF Telecom Fund	0	0	0	0	0
Recreation Trail Ext.	33,516	0	0	0	0
Mallard Crossing SSA	0	0	3,273	4,868	0
TOTAL BUDG. FUNDS	\$ 4,100,989	\$ 2,514,531	\$ 4,315,514	\$ 2,134,218	\$ 3,375,469
EXPENDITURES:					
Personnel	\$ 809,785	\$ 835,006	\$ 850,400	\$ 817,470	\$ 960,600
Operations	440,412	477,445	670,950	630,697	803,600
Capital	2,164,521	716,917	2,182,000	277,400	890,500
Debt Service	0	0	0	0	0
Inter T/F	702,525	505,663	632,664	429,151	741,269
TOTAL	\$ 4,117,243	\$ 2,535,031	\$ 4,336,014	\$ 2,154,718	\$ 3,395,969
Revenue Over (Under) Expenditures	\$ (16,254)	\$ (20,500)	\$ (20,500)	\$ (20,500)	\$ (20,500)
RECYCLING GRANT					
Recycling Grant BB	\$ (19,601)	\$ (48,092)	\$ (73,042)	\$ (80,192)	\$ (101,692)
Revenue	16,254	17,669	20,500	20,500	20,500
Expenditures	44,745	49,769	48,850	42,000	44,850
Recycling Grant EB	\$ (48,092)	\$ (80,192)	\$ (101,392)	\$ (101,692)	\$ (126,042)
From Recycling Grant (limited to amount of grant)	\$ 16,254	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR STREETS**

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<b>Personnel Detail</b>						
City Engineer	0.50	0.50				
Public Works Director	0.00	0.60				
Public Works Manager	0.60	0.00				
Street Supervisor	0.85	0.85				
Water/Sewer Distr. Supv.	0.10	0.10				
Engineering Tech.	0.00	0.50				
Street Foreman	1.00	1.00				
Laborers	5.45	6.45				
STP Operator	0.05	0.05				
Customer Serv. Specialist	0.25	0.20				
Exec. Admin. Asst.	0.00	0.10				
Regular Salaries			\$ 494,918	\$ 500,000	\$ 500,000	556,000
Alloc. to Recycling Grant			(20,811)	(28,500)	(20,000)	(22,500)
PW Seasonal	0.50	0.50				
Grounds Mtnce.	0.85	0.85				
Part-Time Wages			27,158	36,500	30,000	38,000
Overtime			22,172	25,000	23,000	25,000
Standby			5,383	6,000	6,000	6,200
Unused Sick Time			5,358	6,500	4,200	8,500
Group Insurance			218,170	216,000	191,000	254,000
Retiree Health Insurance			36,000	35,000	37,000	40,000
Health Savings Plan Contribution			5,654	7,400	6,900	8,500
Workers Comp. Insurance			37,129	42,000	35,000	42,000
Uniform Rental			3,123	3,500	3,600	4,100
Unemployment Insurance Tax			752	1,000	770	800
TOTAL FTE YEARS	10.15	11.70				
TOTAL PERSONNEL			\$ 835,006	\$ 850,400	\$ 817,470	\$ 960,600
<b>Operations Detail</b>						
R/M Building - Cont.			\$ 5,703	\$ 24,000	\$ 3,100	\$ 86,000
R/M Equipment - Cont.			767	3,500	4,000	4,800
R/M Sidewalk Repl. - Cont.			18,602	21,000	13,700	16,000
R/M Streetscaping - Cont.			17,886	25,000	20,400	25,000
R/M Street Misc. - Cont.			43,528	135,500	79,000	157,300
Engineering Fees			0	7,500	30,000	7,500
Legal Fees			3,838	6,500	3,000	6,500
Drug/Alcohol Testing			402	350	350	350
Data Processing Support			907	1,500	2,900	8,600
Professional Fees			7,912	15,000	35,350	23,000
Communications			13,664	10,000	15,712	16,400
Printing/Advertising			2,032	2,000	1,020	1,500
Membership Dues			450	1,100	1,000	1,150
Training			1,780	2,250	1,600	2,950
Ref. Materials/Manuals			38	250	0	200
Software			3,598	2,750	400	1,000
Electricity			62,857	50,000	60,000	63,000
Heating			12,733	11,000	11,500	13,000
Property Insurance			4,928	5,400	2,500	2,800
Lease/Rent Expense			7,815	25,000	19,760	25,250
R/M Buildings - Comm.			1,218	1,750	2,110	2,100
R/M Equipment - Comm.			5,810	5,500	6,000	6,000
R/M Asphalt - Comm.			18,029	25,000	50,000	42,000
R/M Pavement Marking - Comm.			1,554	5,000	4,700	5,000
R/M Snow/Ice Control - Comm.			123,379	120,000	120,000	130,000
R/M Sand/Gravel - Comm.			2,075	22,500	22,500	22,750
R/M Concrete & Flowable - Comm.			11,292	25,000	16,410	25,000
R/M Street Misc. - Comm.			32,534	40,000	45,000	42,000
Office Supplies			363	500	300	350
Operating Supplies			3,460	4,500	3,885	4,500
Health & Safety Equipment			2,880	3,750	2,400	3,250
Misc. Equipment			8,246	10,000	8,000	9,500
Recycling Grant Expenses			49,769	48,850	42,000	44,850
Misc. Expenses			7,396	9,000	2,100	4,000
TOTAL OPERATIONS			\$ 477,445	\$ 670,950	\$ 630,697	\$ 803,600
<b>Capital Detail</b>						
Purchase:						
Equipment			\$ 0	\$ 32,000	\$ 38,800	\$ 20,000
Bld./Property			51,441	120,000	30,800	125,000
System Construction			520,961	1,765,000	159,800	579,000
System Engineering			142,028	240,000	48,000	129,500
System Legal			0	5,000	0	5,000
Traffic Signals			2,487	20,000	0	32,000
TOTAL CAPITAL			\$ 716,917	\$ 2,182,000	\$ 277,400	\$ 890,500
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
S. Cummings DS Fund			\$ 0	\$ 0	\$ 0	\$ 0
Cruiger Rd. DS Fund			0	0	0	0
MFT			0	0	0	0
MERF			390,000	370,000	370,000	403,500
Capital Replacement Fund			9,151	9,151	9,151	9,151
Safe Routes to Schools			0	134,011	0	170,000
Recreation Trail Ext.			106,512	119,502	50,000	158,618
TOTAL INTER-FUND TRANSFERS			\$ 505,663	\$ 632,664	\$ 429,151	\$ 741,269
TOTAL EXPENDITURES			\$ 2,535,031	\$ 4,336,014	\$ 2,154,718	\$ 3,395,969



## POLICE ACCOUNT (Fund 100-04)

### Core Service, Purpose or Function

The Washington Police Department is charged with the responsibility of preserving the peace and order of the City, protecting persons and property from harm, crime prevention and the apprehension of persons suspected of crimes and misdemeanors.

### POLICE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Tax:					
Property	\$ 497,316	\$ 532,891	\$ 535,300	\$ 531,656	\$ 614,000
Property Repl.	18,733	20,571	15,000	22,000	20,000
Special Events	45,041	9,104	10,000	10,000	10,000
Misc. Income	2,232	1,019	1,500	1,600	1,500
Donations	0	6,090	0	3,600	3,600
Sale of Equipment	0	0	0	0	0
Grant Proceeds	300	2,171	3,650	1,200	0
Training Reimb. prior year	44,680	36,488	25,000	8,000	0
Reimb. from WCHS	74,844	75,884	78,161	77,781	80,000
TOTAL COLLECTIONS	\$ 683,146	\$ 684,218	\$ 668,611	\$ 655,837	\$ 729,100
T/F From:					
GF Unrestr.	3,579,200	3,268,451	3,527,461	3,515,581	3,900,549
GF Telecommunications	21,000	217,101	237,000	190,300	228,300
Pol. Spec. Proj.	4,434	80,960	6,900	8,900	12,900
TOTAL	\$ 4,287,780	\$ 4,250,730	\$ 4,439,972	\$ 4,370,618	\$ 4,870,849
EXPENDITURES:					
Personnel	3,697,964	3,440,511	3,542,300	3,555,656	3,803,300
Operations	253,445	462,801	610,510	529,500	612,187
Capital	61,303	71,956	76,700	75,000	59,900
Debt Service	0	0	0	0	0
Inter-Fund Transfers	275,068	275,462	210,462	210,462	395,462
TOTAL	\$ 4,287,780	\$ 4,250,730	\$ 4,439,972	\$ 4,370,618	\$ 4,870,849
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR POLICE**

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Personnel Detail</b>						
Police Chief	1.00	1.00				
Deputy Chief	1.00	1.00				
Sergeants	5.00	5.00				
Patrol Officers	15.00	16.00				
Police Services Admin. Officer	1.00	1.00				
Police Admin. Specialists	2.00	2.00				
Administrative Assistant	1.00	1.00				
Regular Salaries						
Officers			\$ 1,589,150	\$ 1,647,000	\$ 1,700,000	\$ 1,765,000
Police Administrative			209,910	228,000	215,000	230,000
P-T Salaries						
P-T Pol. Admin.	0.80	0.80	28,887	39,000	47,000	40,000
P-T Officers	1.35	1.35	65,977	65,000	65,000	69,000
Overtime-Officers			337,198	325,000	370,000	350,000
Homeland Security Reimb.			(14,872)	0	(10,000)	(10,000)
Overtime-Pol. Admin.			14,027	20,000	23,000	20,000
Unused Sick Time/SLBB			27,071	30,000	31,500	32,000
Group Insurance			478,306	507,000	435,000	533,000
Retiree Health Insurance			74,000	50,000	43,000	46,000
Health Savings Plan Contribution			23,672	25,000	25,500	27,100
Workers Comp. Insurance			28,742	32,000	30,000	32,000
Clothing Allowance			21,839	21,000	24,000	32,000
Unemployment Insurance Tax			2,229	3,000	3,000	3,200
Police Pension Expense			554,375	550,300	553,656	634,000
TOTAL FTE YEARS	28.15	29.15				
TOTAL PERSONNEL			\$ 3,440,511	\$ 3,542,300	\$ 3,555,656	\$ 3,803,300
<b>Operations Detail</b>						
R/M Building-Cont.			\$ 23,085	\$ 27,100	\$ 26,000	\$ 21,695
R/M Equipment-Cont.			14,946	11,600	11,800	19,832
Legal Fees			30,464	62,000	62,000	73,000
Data Processing Support			7,195	25,800	25,800	25,340
Professional Fees			10,881	13,200	10,000	11,600
Postage Expense			1,989	3,500	3,100	3,200
Communications			26,050	40,575	32,000	33,960
Publishing Fees			172	500	0	500
Printing Fees			2,706	6,000	6,000	6,000
Recruitment			37	5,000	1,000	5,000
Membership Dues			5,090	7,500	8,500	8,700
Training			26,702	33,000	30,500	33,000
Training Reimb. current year			0	0	(15,000)	(15,000)
Subscriptions			882	1,500	1,400	1,500
Reference Materials/Manuals			149	0	0	0
Software			14,642	20,325	19,000	21,100
Property Insurance			5,886	6,500	4,500	5,000
Electricity			12,028	15,000	15,000	15,000
Heating			1,686	2,000	2,000	2,200
Lease/Rent Expense			7,007	7,760	6,400	7,760
Contractual Payments - TC3			239,189	237,000	190,300	228,300
R/M Buildings-Comm.			164	8,500	8,500	8,500
R/M Equipment-Comm.			2,314	10,450	9,500	11,000
Office Supplies			2,790	4,700	4,700	5,000
Operating Supplies			3,974	4,500	4,500	4,500
Misc. Equipment			9,268	12,500	12,500	12,500
Janitorial Supplies			1,061	5,000	4,500	5,000
Misc. Expenses			9,054	13,000	12,500	13,000
DARE/CRO Expenses			0	0	8,500	19,000
Firearms Training			1,561	20,000	18,000	20,000
Police Commission Expense			1,829	6,000	6,000	6,000
Misc. Grant Disbursement			0	0	0	0
TOTAL OPERATIONS			\$ 462,801	\$ 610,510	\$ 529,500	\$ 612,187
<b>Capital Detail</b>						
Purchase:						
Equipment			\$ 71,956	\$ 76,700	\$ 75,000	\$ 59,900
Constr. Engineering			0	0	0	0
TOTAL CAPITAL			\$ 71,956	76,700	75,000	59,900
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
Police Special Proj. - DARE			\$ 0	\$ 0	\$ 0	\$ 0
Capital Replacement Fund			20,462	20,462	20,462	20,462
MERF			255,000	190,000	190,000	375,000
TOTAL INTER-FUND TRANSFERS			\$ 275,462	\$ 210,462	\$ 210,462	\$ 395,462
TOTAL EXPENDITURES			\$ 4,250,730	\$ 4,439,972	\$ 4,370,618	\$ 4,870,849

## TOURISM AND ECONOMIC DEVELOPMENT ACCOUNT (Fund 100-05)

### Core Service, Purpose or Function

The City allocates resources intended to generate income, employment and enhanced quality of life through increased tourism and economic development.

### **TOURISM & ECONOMIC DEVELOPMENT REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Hotel/Motel</i>	\$ 28,721	\$ 64,564	\$ 70,000	\$ 75,000	\$ 75,000
<i>Penalty Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	40,000	0	0	0	0
<i>T/F from GF Unrestricted</i>	102,850	45,432	65,675	44,085	63,605
<b>TOTAL</b>	<b>\$ 171,571</b>	<b>\$ 109,996</b>	<b>\$ 135,675</b>	<b>\$ 119,085</b>	<b>\$ 138,605</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 36,071	\$ 37,069	\$ 41,700	\$ 40,100	\$ 44,630
<i>Operations</i>	135,500	72,927	93,975	78,985	93,975
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 171,571</b>	<b>\$ 109,996</b>	<b>\$ 135,675</b>	<b>\$ 119,085</b>	<b>\$ 138,605</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST. ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b><u>Personnel Detail</u></b>						
<i>P&amp;D Director</i>	0.35	0.35				
<i>Admin. Asst./Econ. Dev.</i>	0.00	0.00				
<i>Regular Salaries</i>			\$ 32,923	\$ 32,500	\$ 32,500	\$ 35,000
<i>Unused Sick Time</i>			477	500	500	520
<i>Group Insurance</i>			3,127	8,100	6,500	8,500
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			542	600	600	610
<i>Unemployment Insurance Tax</i>			0	0	0	0
<b>TOTAL FTE YEARS</b>	0.35	0.35				
<b>TOTAL PERSONNEL</b>			\$ 37,069	\$ 41,700	\$ 40,100	\$ 44,630
<b><u>Operations Detail</u></b>						
<i>Contractual Services</i>			\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000
<i>Legal Fees</i>			4,904	3,000	3,000	3,000
<i>Membership Dues</i>			10,890	10,775	10,635	10,775
<i>Training</i>			1,372	1,300	800	1,300
<i>Subscriptions</i>			0	200	0	200
<i>Misc. Equipment</i>			0	100	0	100
<i>Misc. Expenses</i>			16	100	50	100
<i>Tourism Expenses</i>			10,500	12,500	10,000	12,500
<i>Econ. Development Expenses</i>			245	16,000	4,500	16,000
<i>Bad Debt Expense</i>			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 72,927	\$ 93,975	\$ 78,985	\$ 93,975
<b><u>Capital Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Washington 223 Impr.</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 109,996	\$ 135,675	\$ 119,085	\$ 138,605

## PLANNING, ZONING AND CODE ENFORCEMENT ACCOUNT (Fund 100-06)

### Core Service, Purpose or Function

The City is responsible for the coordinated, orderly and efficient development of the community; the protection of private property; and the protection of public health and safety through general land use planning and the enforcement of zoning, subdivision, building and property maintenance codes.

### PLANNING, ZONING & CODE ENFORCEMENT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Misc. Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grant Proceeds	0	0	0	0	0
T/F From:					
GF Unrestricted	372,123	250,587	369,525	303,882	517,360
TOTAL	\$ 372,123	\$ 250,587	\$ 369,525	\$ 303,882	\$ 517,360
EXPENDITURES:					
Personnel	\$ 184,736	\$ 161,783	\$ 173,900	\$ 175,100	\$ 186,600
Operations	182,787	84,204	187,825	121,201	322,260
Capital	0	0	1,500	1,281	2,800
Debt Service	0	0	0	0	0
Inter-Fund Transfers	4,600	4,600	6,300	6,300	5,700
TOTAL	\$ 372,123	\$ 250,587	\$ 369,525	\$ 303,882	\$ 517,360
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT**

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Personnel Detail</b>						
<i>P&amp;D Director</i>	0.55	0.55				
<i>Bldg. &amp; Zoning Supv.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 120,889	\$ 123,000	\$ 126,000	\$ 130,000
<i>Part-Time Wages</i>			0	0	0	0
<i>Overtime</i>			1,763	2,200	1,800	2,000
<i>Unused Sick Time</i>			1,573	1,900	1,800	2,000
<i>Group Insurance</i>			27,248	35,000	31,200	37,000
<i>Retiree Health Insurance</i>			7,300	7,800	10,800	11,500
<i>Health Savings Plan Contribution</i>			852	1,000	900	1,000
<i>Workers Comp. Insurance</i>			2,035	2,300	1,900	2,300
<i>Payroll Taxes</i>			123	500	500	600
<i>Uniform Allowance</i>			0	200	200	200
<b>TOTAL FTE YEARS</b>	1.55	1.55				
<b>TOTAL PERSONNEL</b>			\$ 161,783	\$ 173,900	\$ 175,100	\$ 186,600
<b>Operations Detail</b>						
<i>Mileage</i>			\$ 35	\$ 200	\$ 0	\$ 200
<i>R &amp; M Equipment (Contr.)</i>			1,194	1,000	500	1,000
<i>Engineering Fees</i>			0	2,000	0	2,000
<i>Legal Fees</i>			19,487	34,000	15,000	34,000
<i>Data Processing Support</i>			75	750	500	750
<i>Consultation/Contractual</i>			45,387	119,765	70,214	243,500
<i>Postage Expenses</i>			435	1,000	600	900
<i>Communications</i>			401	900	700	800
<i>Publishing Fees</i>			802	1,600	1,750	1,850
<i>Printing Fees</i>			0	250	250	250
<i>Recruitment</i>			0	200	0	200
<i>Membership Dues</i>			6,275	7,050	6,759	7,575
<i>Training</i>			2,244	3,760	3,110	5,585
<i>Subscriptions</i>			933	1,175	840	1,175
<i>Reference Materials</i>			463	1,575	1,430	1,575
<i>Software</i>			4,322	5,300	5,356	5,750
<i>Lease/Rent Expense</i>			0	0	0	0
<i>Office Supplies</i>			839	1,600	1,000	1,600
<i>Misc. Equipment</i>			971	900	392	750
<i>Miscellaneous Expense</i>			341	4,800	12,800	12,800
<b>TOTAL OPERATIONS</b>			\$ 84,204	\$ 187,825	\$ 121,201	\$ 322,260
<b>Capital Detail</b>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 1,500	\$ 1,281	\$ 2,800
<i>Purchase - System</i>			0	0	0	0
<i>Purchase - System Eng.</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 1,500	\$ 1,281	\$ 2,800
<b>Debt Service Detail</b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
<i>MERF</i>			\$ 2,100	\$ 3,800	\$ 3,800	\$ 3,200
<i>Capital Replacement Fund</i>			2,500	2,500	2,500	2,500
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 4,600	\$ 6,300	\$ 6,300	\$ 5,700
<b>TOTAL EXPENDITURES</b>			\$ 250,587	\$ 369,525	\$ 303,882	\$ 517,360

## FIRE AND RESCUE ACCOUNT (Fund 100-07)

### Core Service, Purpose or Function

The City provides for fire, rescue and emergency ambulance services to protect persons and property. These services are delivered via contracts with the Washington Fire Department and the Northern Tazewell Fire Protection District.

### **FIRE AND RESCUE REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<b>Tax:</b>					
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 260,599
<i>For. Fire</i>	18,318	24,743	25,000	26,900	25,000
<i>Misc.</i>	0	0	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 18,318</b>	<b>\$ 24,743</b>	<b>\$ 25,000</b>	<b>\$ 26,900</b>	<b>\$ 285,599</b>
<b>T/F From:</b>					
<i>GF Unrestricted</i>	586,689	628,191	870,588	806,100	577,971
<i>GF Tele. Tax</i>	4,000	41,353	52,000	37,000	45,000
<b>TOTAL BUDG. FUNDS</b>	<b>\$ 609,007</b>	<b>\$ 694,287</b>	<b>\$ 947,588</b>	<b>\$ 870,000</b>	<b>\$ 908,570</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	594,145	691,099	790,588	774,000	811,070
<i>Capital</i>	14,862	3,188	157,000	96,000	97,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter T/F</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 609,007</b>	<b>\$ 694,287</b>	<b>\$ 947,588</b>	<b>\$ 870,000</b>	<b>\$ 908,570</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR FIRE & RESCUE**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST. ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b>Personnel Detail</b>						
N/A	0.00	0.00				
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
R/M Building - Cont.			\$ 10,685	\$ 0	\$ 7,100	\$ 0
R/M Equipment - Cont.			0	3,000	0	0
Legal Fees			6,222	2,000	2,000	15,000
Property Insurance			2,597	3,000	1,900	2,100
WVFD & RS Payments			627,270	646,088	646,000	665,470
Equipment Funding			0	80,000	80,000	80,000
Fire Chief Funding			0	0	0	0
Northern Tazewell Pmts.			0	0	0	0
Contractual Payments - TC3			44,265	52,000	37,000	45,000
R/M Building - Comm.			0	1,000	0	0
R/M Equipment - Comm.			0	0	0	0
Misc. Expenses			60	3,500	0	3,500
TOTAL OPERATIONS			\$ 691,099	\$ 790,588	\$ 774,000	\$ 811,070
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 32,000
Bld./Property			3,188	157,000	96,000	65,500
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 3,188	\$ 157,000	\$ 96,000	\$ 97,500
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 694,287	\$ 947,588	\$ 870,000	\$ 908,570



## NORTH CUMMINGS ROADWAY IMPROVEMENT FEE ACCOUNT (Fund 100-08)

### Core Service, Purpose or Function

For many years, the City planned to upgrade North Cummings Lane to serve and support the new residential development occurring in this area. The roadway improvement was completed in FY09-10. The remaining balance in this account was transferred to General Fund-Unrestricted and closed in FY19-20.

### **N. CUMMINGS ROADWAY IMPROVEMENT FEE REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>		\$ 0	\$ 2,235	\$ 2,269	\$ 0
<b>REVENUES:</b>					
<i>Roadway Impr. Fee</i>	\$ 0	\$ 60	\$ 0	\$ 0	\$ 0
<i>Interest</i>	23	34	0	0	0
<b>TOTAL COLLECTIONS</b>	<b>\$ 23</b>	<b>\$ 94</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<i>T/F From Tele. Tax</i>	0	0	0	0	0
<b>TOTAL BUDG. FUNDS</b>	<b>23</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 23	\$ 94	\$ 0	\$ 0	\$ 0
<b>Intra T/F</b>	0	0	0	2,269	0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 23</b>	<b>\$ 94</b>	<b>\$ 0</b>	<b>\$ (2,269)</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR N. CUMMINGS ROADWAY IMPROVEMENT FEE**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST.ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
System construction			\$ 0	\$ 0	\$ 0	\$ 0
System engineering			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
GF-Telecommunication Tax			\$ 0	\$ 0	\$ 2,269	\$ 0
<b>TOTAL INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 2,269	\$ 0
<b>TOTAL EXPENDITURES</b>						
<b>INCL. INTRA-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 2,269	\$ 0

## TELECOMMUNICATIONS TAX ACCOUNT (Fund 100-09)

### Core Service, Purpose or Function

The City levies a 5% Telecommunications Tax. Historically this tax had been used to fund capital projects with emphasis on street and storm water improvements; however, beginning in FY18-19, the tax is being used to fund 911 consolidation expenses paid to Tazewell County Consolidated Communications (TC3).

### GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Fund Bal.			\$ 1,489,626	\$ 1,512,257	\$ 1,511,226
REVENUES:					
Telecommunications Tax	\$ 244,144	\$ 220,920	\$ 220,000	\$ 201,000	\$ 195,000
Interest	19,059	21,891	23,000	23,000	15,000
IDOT Enhancement Grant	0	0	0	0	0
TOTAL COLLECTIONS	263,203	242,811	243,000	224,000	210,000
T/F N. Cum. Rdway Imp.	0	0	0	2,269	0
T/F Rec. Trail Extension	38,841	0	0	0	0
TOTAL REVENUE	\$ 302,044	\$ 242,811	\$ 243,000	\$ 226,269	\$ 210,000
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under) Expenditures	\$ 302,044	\$ 242,811	\$ 243,000	\$ 226,269	\$ 210,000
Intra T/F	25,000	258,454	289,000	227,300	273,300
Net Rev. Over (Under) Exp.	\$ 277,044	\$ (15,643)	\$ (46,000)	\$ (1,031)	\$ (63,300)
End. Cash Balance					\$ 1,447,926

**SUPPORTING DETAIL FOR GENERAL FUND - TELECOMMUNICATIONS TAX ACCOUNT**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST. ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Professional Fees			\$ 0	\$ 0	\$ 0	\$ 0
Rte. 8 Reimb. to IDOT			0	0	0	0
			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - System Engineering			0	0	0	0
Purchase - System Construction			0	0	0	0
Purchase - System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Storm Water Management			\$ 0	\$ 0	\$ 0	\$ 0
Dallas Road Improvement			0	0	0	0
Rec Trail Extension			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
GF Police			\$ 217,101	\$ 237,000	\$ 190,300	\$ 228,300
GF Fire & Rescue			41,353	52,000	37,000	45,000
TOTAL INTRA-FUND TRANSFERS			\$ 258,454	\$ 289,000	\$ 227,300	\$ 273,300
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 258,454	\$ 289,000	\$ 227,300	\$ 273,300

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## WATER FUND (Fund 500)

### Core Service, Purpose or Function

The City is responsible for the provision of safe and reliable potable water required for domestic consumption, business use and fire protection purposes in meeting current needs and sustaining future growth and development. A rate study was completed during FY18-19 and as a result, a new fixed fee was added to help fund capital expenditures and provide a more stable source of revenue. The water fixed fee is per account and will be phased in as follows: \$5 for FY19-20 with additional \$4, \$3, \$2, and \$1 added for the next four fiscal years as adjusted annually by the CPI for Water/Trash/Sewer (CPI-WTS). The consumption rates effective May 1, 2020 are \$4.63 per 1,000 gallons. The rate increases each May 1 by the larger of CPI-WTS on January 1 or 2.5%. For 2019, the CPI-WTS was 2.76%. A technology fee of \$3.85 per month for a single meter or \$5.50 per month for two meters was effective October 1, 2016 as a funding source for debt service due to the meter replacement/AMR project.

### WATER FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 1,656,644	\$ 1,511,755	\$ 1,669,472
Min. Std. Bal. (a)					\$ 584,800
Surplus Funds					\$ 1,084,672
REVENUES:					
Metered Sales	\$ 1,356,443	\$ 1,320,433	\$ 1,405,000	\$ 1,300,000	\$ 1,335,880
Infrastructure Fixed Fee	0	4,386	0	319,000	647,570
Pumphouse Sales	3,706	6,779	5,000	6,000	5,000
Penalty Charges	24,263	22,617	20,000	32,000	37,500
Water Meters	6,300	7,306	7,000	4,000	4,000
Water Construction	1,900	1,100	2,000	1,000	1,000
Interest	21,093	24,603	25,000	25,000	16,250
Forfeited Inspection Fees	3,600	500	1,000	1,000	1,000
Technology Fee	286,505	290,513	285,000	293,000	290,000
Grant/Loan Proceeds	58,928	724	0	383	0
Misc. Income	2,372	3,754	1,000	1,000	1,000
TOTAL COLLECTIONS	\$ 1,765,110	\$ 1,682,715	\$ 1,751,000	\$ 1,982,383	\$ 2,339,200
T/F From:					
Sewer	13,070	8,284	16,875	8,600	20,250
Storm Water Management	13,538	0	0	0	0
TOTAL REVENUE	\$ 1,791,718	\$ 1,690,999	\$ 1,767,875	\$ 1,990,983	\$ 2,359,450
EXPENDITURES:					
Personnel	\$ 598,902	\$ 590,966	\$ 641,950	\$ 638,900	\$ 724,150
Operations	425,696	479,525	662,375	485,400	720,500
Capital	726,348	110,314	953,750	254,700	1,116,900
Debt Service	297,766	297,766	261,315	269,234	261,315
Inter-Fund T/F	224,101	233,930	184,212	185,032	170,112
TOTAL EXPENDITURES	\$ 2,272,813	\$ 1,712,501	\$ 2,703,602	\$ 1,833,266	\$ 2,992,977
Revenue Over (Under)					
Expenditures	\$ (481,095)	\$ (21,502)	\$ (935,727)	\$ 157,717	\$ (633,527)
Intra-Fund Transfers	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 275,000
Net Rev. Over (Under) Exp.	\$ (481,095)	\$ (21,502)	\$ (1,185,727)	\$ 157,717	\$ (908,527)
End. Cash Balance					\$ 760,945

**SUPPORTING DETAIL FOR WATER FUND**

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Personnel Detail</b>						
City Administrator	0.05	0.05				
City Engineer	0.25	0.25				
Public Works Director	0.00	0.15				
Finance Director	0.10	0.10				
Utilities Superintendent	0.00	0.50				
Accountant	0.10	0.00				
Public Works Manager	0.15	0.00				
WTP Supervisor	0.90	1.00				
WTP Operator	0.90	0.90				
WTP Laborer	0.85	0.85				
Water/Sewer Distr. Supv.	0.45	0.45				
Engineering Tech.	0.00	0.25				
Laborers	1.80	1.80				
HR/Cust. Serv. Supv.	0.15	0.15				
Cust. Serv. Specialists	1.25	1.15				
Exec. Admin. Assistant	0.00	0.10				
Regular Salaries			\$ 382,073	\$ 415,000	\$ 415,000	\$ 478,000
P-T Accountant	0.00	0.06				
P-T HR Specialist	0.00	0.05				
Pub. Works Seasonal	0.25	0.25				
Part Time Wages			5,947	6,200	10,000	14,000
Overtime			32,380	35,000	35,000	3,700
Standby			7,175	9,000	7,500	9,000
Unused Sick Time			2,669	6,500	4,200	7,300
Group Insurance			128,904	135,000	125,000	166,000
Retiree Health Insurance			17,500	19,200	26,000	28,000
Health Savings Plan Contribution			5,165	5,800	5,300	7,000
Unemployment Insurance Tax			472	650	600	650
Workers Comp. Insurance			6,286	7,100	7,800	8,000
Uniform Rental			2,395	2,500	2,500	2,500
TOTAL FTE YEARS	7.20	8.06				
TOTAL PERSONNEL			\$ 590,966	\$ 641,950	\$ 638,900	\$ 724,150
<b>Operations Detail</b>						
R/M - Building-Cont.			\$ 91,602	\$ 107,500	\$ 4,500	\$ 101,000
R/M-Equipment-Cont.			7,692	6,500	6,000	12,500
R/M-System-Cont.			59,096	32,750	25,900	111,500
Engineering Fees			0	35,000	25,400	10,000
Legal Fees			10,516	10,000	3,500	12,000
Drug & Alcohol Testing			216	200	300	400
Data Processing Support			17,644	19,750	25,000	27,500
Professional Fees			19,731	10,000	24,200	11,500
Water Testing			10,408	12,500	12,000	12,000
Postage Expenses			9,528	10,000	13,700	17,000
Communications			12,457	13,100	15,000	20,000
Printing/Advertising			1,314	3,250	2,000	1,500
Membership Dues			930	1,225	1,000	1,000
Training			718	3,750	500	2,000
Ref. Materials/Manuals			141	550	550	1,000
Software			5,541	4,000	7,600	26,500
Electricity			114,295	115,000	110,000	115,000
Heating			4,789	5,000	3,500	5,000
Property Insurance			5,667	6,200	9,000	10,600
Lease/Rent Expense			1,898	3,350	3,500	3,500
R/M-Building-Comm.			2,776	6,000	2,100	4,000
R/M-Equipment-Comm.			2,527	7,250	4,550	5,000
R/M-System-Comm.			30,754	35,000	37,000	35,000
Office Supplies			670	1,000	1,000	1,000
Operating Supplies			1,937	2,250	2,500	3,000
Health & Safety Equipment			4,021	17,500	2,000	3,000
Miscellaneous Equipment			8,485	7,500	3,600	5,500
Chemicals			26,766	37,500	27,500	32,000
Softener Salt			104,274	137,500	107,000	120,000
Lab/Testing Supplies			8,192	5,500	5,500	6,000
Miscellaneous Expenses			2,718	1,750	1,000	1,000
Bad Debts			3,824	4,000	3,000	3,500
TOTAL OPERATIONS			\$ 479,525	\$ 662,375	\$ 485,400	\$ 720,500
<b>Capital Detail</b>						
Purchase:						
Equipment			\$ 8,025	\$ 20,000	\$ 27,000	\$ 11,000
Legal			0	0	0	0
Bld./Property			2,364	5,000	0	10,500
System			69,277	770,000	144,000	948,900
System Engineering			14,080	125,000	66,500	106,000
Meters			16,568	33,750	17,200	40,500
TOTAL CAPITAL			\$ 110,314	\$ 953,750	\$ 254,700	\$ 1,116,900
<b>Debt Service Detail</b>						
AMR Loan - MCB			\$ 289,941	\$ 261,315	\$ 261,315	\$ 261,315
S. Cummings Impr. Bond			7,825	0	7,919	0
TOTAL DEBT SERVICE			\$ 297,766	\$ 261,315	\$ 269,234	\$ 261,315
<b>Inter-Fund Transfer Detail</b>						
T/F to MERF			\$ 139,000	\$ 95,000	\$ 95,000	\$ 74,500
T/F to Capital Replacement Fund			30,712	30,712	30,712	30,712
T/F to L/A			1,066	700	620	700
T/F to City Hall			9,952	5,800	6,700	6,200
T/F to Streets			0	0	0	0
T/F to Social Security/Medicare			35,200	36,000	36,000	39,000
T/F to IMRF			18,000	16,000	16,000	19,000
T/F to Stormwater Management			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 233,930	\$ 184,212	\$ 185,032	\$ 170,112
<b>Intra-Fund Transfers</b>						
Water Tower Reserve			\$ 0	\$ 250,000	\$ 0	\$ 275,000
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 250,000	\$ 0	\$ 275,000
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 1,712,501	\$ 2,953,602	\$ 1,833,266	\$ 3,267,977
<b>Depreciation Expense</b>						
System			\$ 501,714	\$ 500,000	\$ 520,000	\$ 550,000
Buildings			4,364	4,305	5,000	5,500
Equipment			36,997	550,000	45,000	50,000
			\$ 543,075	\$ 1,054,305	\$ 570,000	\$ 605,500



## WATER SUBDIVISION DEVELOPMENT FEE ACCOUNT (Fund 500-01)

### Core Service, Purpose or Function

The City operates a public water distribution system: elevated tanks, mains, booster stations, etc. Like any public utility, the City must regularly extend, improve, and/or upgrade its water distribution system to enable and support future growth and development. The City charges a Water Subdivision Development Fee in the amount of \$896.00 per residential dwelling unit and \$2,672.00 per acre for non-residential properties at final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater. All funds collected from Water Subdivision Development Fees are restricted to and spent solely on extensions, improvements, and/or upgrades to the water distribution system as necessary to support future growth and development.

### WATER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 513,145	\$ 516,398	\$ 526,898
REVENUES:					
Subd. Dev. Fees	\$ 0	\$ 836	\$ 17,300	\$ 1,000	\$ 4,500
Main Ext. Fees	0	0	0	0	0
Interest	6,486	11,517	18,000	9,500	6,200
Misc. Income	0	0	0	0	0
TOTAL	\$ 6,486	\$ 12,353	\$ 35,300	\$ 10,500	\$ 10,700
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	250,000	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 6,486	\$ 12,353	\$ (214,700)	\$ 10,500	\$ 10,700
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 6,486	\$ 12,353	\$ (214,700)	\$ 10,500	\$ 10,700
End. Cash Balance					\$ 537,598

**SUPPORTING DETAIL FOR WATER SUBDIVISION DEVELOPMENT FEE**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST.ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	25,000	0	0
Purchase - System			0	225,000	0	0
TOTAL CAPITAL			\$ 0	\$ 250,000	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 250,000	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 250,000	\$ 0	\$ 0

## WATER CONNECTION FEE ACCOUNT (Fund 500-02)

### Core Service, Purpose or Function

The City owns and operates two water treatment plants, multiple groundwater wells and a raw water transmission main. It faces the need to regularly improve, upgrade and/or expand these facilities to accommodate future growth and development. The City charges a Water Connection Fee for each and every new connection made to the water system. The water connection fee is \$415.00 per each residential dwelling unit. These cash balances will be required in future years for expansion projects involving water treatment, ground water well development and/or related expenses involving the production and treatment of finished water.

### **WATER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 748,665	\$ 748,417	\$ 766,417
<b>REVENUES:</b>					
<i>Connection Fees</i>	\$ 8,715	\$ 6,118	\$ 8,300	\$ 8,000	\$ 2,100
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	0
<i>T/F from Water O &amp; M</i>	0	0	0	0	0
<i>T/F from TIF No. 1</i>	0	0	0	0	0
<i>Interest</i>	9,345	11,126	15,000	10,000	6,500
<b>TOTAL</b>	<b>\$ 18,060</b>	<b>\$ 17,244</b>	<b>\$ 23,300</b>	<b>\$ 18,000</b>	<b>\$ 8,600</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 18,060	\$ 17,244	\$ 23,300	\$ 18,000	\$ 8,600
<b>Intra-Fund Transfers</b>	0	0	0	0	0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 18,060</b>	<b>\$ 17,244</b>	<b>\$ 23,300</b>	<b>\$ 18,000</b>	<b>\$ 8,600</b>
<b>End. Cash Balance</b>					<b>\$ 775,017</b>

**SUPPORTING DETAIL FOR WATER CONNECTION FEE**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase System</i>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
<i>Water Fund</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

## WATER TOWER RESERVE ACCOUNT (Fund 500-03)

### Core Service, Purpose or Function

The City owns and operates two elevated water towers and intends to build a third tank in the near future. The cost to build, repair and maintain these tanks is significant and funds in this account are held in reserve for that purpose.

### WATER TOWER RESERVE ACCOUNT REVENUE/EXPENDITURE SUMMARY

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 288,591	\$ 283,972	\$ 319,172
<b>REVENUES:</b>					
<i>Rental Income</i>	\$ 32,097	\$ 32,097	\$ 34,200	\$ 34,200	\$ 35,200
<i>Interest</i>	3,100	3,100	5,000	5,500	3,600
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Water O&amp;M</i>	0	0	250,000	0	275,000
<b>TOTAL</b>	<b>\$ 35,197</b>	<b>\$ 35,197</b>	<b>\$ 289,200</b>	<b>\$ 39,700</b>	<b>\$ 313,800</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	23,140	5,890	25,000	0	15,000
<i>Capital</i>	0	0	500,000	4,500	587,350
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 23,140</b>	<b>\$ 5,890</b>	<b>\$ 525,000</b>	<b>\$ 4,500</b>	<b>\$ 602,350</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 12,057	\$ 29,307	\$ (235,800)	\$ 35,200	\$ (288,550)
<b>Intra-Fund Transfers</b>	0	0	0	0	0
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 12,057</b>	<b>\$ 29,307</b>	<b>\$ (235,800)</b>	<b>\$ 35,200</b>	<b>\$ (288,550)</b>
<b>End. Cash Balance</b>					<b>\$ 30,622</b>

**SUPPORTING DETAIL FOR WATER TOWER RESERVE ACCOUNT**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST.ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R/M-System-Cont.			\$ 5,890	\$ 25,000	\$ 0	\$ 15,000
Engineering Fees			0	0	0	0
Legal Fees			0	0	0	0
TOTAL OPERATIONS			\$ 5,890	\$ 25,000	\$ 0	\$ 15,000
<b><u>Capital Detail</u></b>						
Purchase - Building/Property			\$ 0	\$ 0	\$ 0	\$ 0
Purchase - Engineering			0	0	4,500	33,450
Purchase - System			0	500,000	0	553,900
TOTAL CAPITAL			\$ 0	\$ 500,000	\$ 4,500	\$ 587,350
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 5,890	\$ 525,000	\$ 4,500	\$ 602,350
<b><u>Intra-Fund Transfers</u></b>						
Water Fund			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 5,890	\$ 525,000	\$ 4,500	\$ 602,350

## SEWER FUND (Fund 501)

### Core Service, Purpose or Function

The City is responsible for the provision of safe and reliable wastewater collection, treatment and disposal services to meet the current and future needs of residential and business users. A rate study was completed during FY18-19 and as a result, a new fixed fee was added to help fund capital expenditures and provide a more stable source of revenue. The sewer fixed fee is per account and will be phased in as follows: \$1 for FY19-20 with additional \$1, \$1, \$1, and \$1 added for the next four fiscal years as adjusted annually by the CPI for Water/Trash/Sewer (CPI-WTS). The consumption rates effective May 1, 2020 are \$9.65 per 1,000 gallons. The rate increases each May 1 by the larger of CPI-WTS on January 1 or 2.5%. For 2019, the CPI-WTS was 2.76%. A technology fee of \$3.85 per month for a single meter or \$5.50 per month for two meters was effective October 1, 2016 as a funding source for debt service due to the meter replacement/AMR project.

### SEWER FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 5,965,205	\$ 5,923,499	\$ 6,290,527
Min. Std. Balance					687,875
Surplus Funds					\$ 5,602,652
<b>REVENUES:</b>					
<i>Metered Sales</i>	\$ 2,194,895	\$ 2,182,254	\$ 2,255,000	\$ 2,298,000	\$ 2,361,500
<i>Infrastructure Fixed Fee</i>	0	898	0	65,000	132,000
<i>N. Tazewell Wtr Dist.</i>	145,141	149,113	164,000	170,000	175,000
<i>Penalty Charges</i>	51,820	47,323	45,000	35,000	32,500
<i>Grant Proceeds</i>	0	724	0	0	0
<i>Interest</i>	44,245	80,093	50,000	80,000	50,000
<i>Sale of Equipment</i>	0	0	0	0	0
<i>Misc. Income</i>	3,406	0	500	1,000	500
<b>TOTAL COLLECTIONS</b>	2,439,507	2,460,405	2,514,500	2,649,000	2,751,500
<i>T/F From:</i>					
<i>STP2 Constr. Phase 2A</i>	3,811,205	0	0	70,715	0
<i>STP2 Constr. Phase 2B</i>	0	0	0	0	0
<i>Sewer Conn.</i>	19,735	46,489	48,000	46,963	47,436
<i>Sewer Bond 1997 Reserve</i>	0	202,116	0	0	0
<i>Sewer Bond 1997 Depr.</i>	0	145,000	0	0	0
<i>Sewer Bond 1997 P &amp; I</i>	0	44,913	0	0	0
<b>TOTAL REVENUE</b>	\$ 6,270,447	\$ 2,898,923	\$ 2,562,500	\$ 2,766,678	\$ 2,798,936
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 723,379	\$ 702,794	\$ 782,250	\$ 747,300	\$ 883,750
<i>Operations</i>	456,442	488,629	591,100	540,590	638,500
<i>Capital</i>	244,159	184,488	680,000	400,000	1,079,000
<i>Debt Service</i>	284,594	234,503	240,000	234,814	237,181
<i>Inter-Fund Transfers</i>	296,624	217,110	274,883	267,428	358,658
<b>TOTAL</b>	\$ 2,005,198	\$ 1,827,524	\$ 2,568,233	\$ 2,190,132	\$ 3,197,089
Revenue Over (Under) Expenditures	\$ 4,265,249	\$ 1,071,399	\$ (5,733)	\$ 576,546	\$ (398,153)
Intra-Fund Transfers	\$ 1,880,871	\$ 168,760	\$ 0	\$ 209,518	\$ 305,500
Net Rev. Over (Under) Exp.	\$ 2,384,378	\$ 902,639	\$ (5,733)	\$ 367,028	\$ (703,653)
End. Cash Balance					\$ 5,586,874

**SUPPORTING DETAIL FOR SEWER OPERATIONS & MAINTENANCE ACCOUNT**

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Personnel Detail</b>						
City Administrator	0.05	0.05				
City Engineer	0.00	0.25				
Public Works Director	0.25	0.15				
Finance Director	0.10	0.10				
Utilities Superintendent	0.00	0.50				
Accountant	0.10	0.00				
Public Works Manager	0.15	0.00				
STP Supervisor	1.00	1.00				
STP Operator	0.95	0.95				
Water/Sewer Distr. Supv.	0.45	0.45				
Water Plant Supv.	0.10	0.10				
Engineering Tech.	0.00	0.25				
WTP Operator	0.10	0.10				
Laborers	3.90	3.80				
Cust. Serv. Specialists	1.25	1.15				
HR/Cust. Serv. Supv.	0.15	0.15				
Exec. Admin. Assistant	0.00	0.10				
P-T Accountant	0.00	0.07				
P-T HR Specialist	0.00	0.05				
PW Seasonal	0.25	0.50				
Part Time Wages			10,520	6,500	16,000	20,100
Overtime			39,326	42,000	43,000	45,000
Standby			8,322	10,000	8,500	10,000
Unused Sick Time			4,501	8,000	4,800	8,500
Group Insurance			134,685	150,000	135,000	184,000
Retiree Health Insurance			23,000	26,000	36,000	38,000
Health Savings Plan Contribution			5,792	7,200	5,900	8,500
Unemployment Insurance Tax			498	650	600	650
Workers Comp. Insurance			7,578	9,000	9,600	10,000
Uniform Rental			2,974	2,900	2,900	3,000
TOTAL FTE YEARS	8.80	9.72				
TOTAL PERSONNEL			\$ 702,794	\$ 782,250	\$ 747,300	\$ 883,750
<b>Operations Detail</b>						
R/M-Building-Cont.			\$ 15,353	\$ 23,000	\$ 10,400	\$ 36,500
R/M-Equipment-Cont.			7,936	17,000	7,600	12,000
R/M-System-Cont.			38,191	53,000	45,700	62,000
Engineering Fees			0	25,000	20,900	10,000
Legal Fees			9,032	15,000	8,500	12,000
Drug & Alcohol Testing			314	250	300	400
Data Processing Support			16,300	15,750	28,700	30,500
Professional Fees			26,226	8,500	23,100	10,500
Sewer Testing			7,381	9,200	7,900	8,000
Postage Expenses			9,108	10,000	12,000	17,000
IEPA Permit Fees			25,000	25,000	25,000	25,000
Communications			13,138	13,000	15,000	20,000
Printing/Advertising			1,314	2,500	2,100	1,500
Membership Dues			125	250	190	300
Training			949	3,500	1,200	2,000
Reference Materials/Manuals			141	500	450	1,200
Software			5,085	3,150	5,900	24,000
Electricity			171,766	175,000	170,000	175,000
Heating			4,255	5,000	4,000	5,000
Property Insurance			12,493	14,000	9,500	10,000
Lease/Rent Expense			3,479	6,500	4,050	6,600
Contractual Services			43,144	35,000	47,000	45,000
R/M-Building-Comm.			5,617	12,500	2,100	13,000
R/M-Equipment-Comm.			4,346	7,000	5,000	5,000
R/M-System-Comm.			17,738	34,000	33,500	44,000
Office Supplies			872	1,500	1,000	1,000
Operating Supplies			3,371	5,000	3,800	4,000
Health & Safety Equipment			2,486	4,000	2,700	3,000
Miscellaneous Equipment			8,933	10,000	9,800	5,500
Chemicals			22,584	36,500	18,700	32,000
Lab/Testing Supplies			3,653	8,000	6,300	7,000
Miscellaneous Expenses			1,992	2,500	1,200	2,500
Bad Debts			6,307	10,000	7,000	7,000
TOTAL OPERATIONS			\$ 488,629	\$ 591,100	\$ 540,590	\$ 638,500
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 14,951	\$ 15,000	\$ 16,500	\$ 32,500
Bldg./Property			69,329	155,000	153,500	15,000
System			100,208	465,000	222,000	961,500
System Engineering			0	45,000	8,000	70,000
TOTAL CAPITAL			\$ 184,488	\$ 680,000	\$ 400,000	\$ 1,079,000
<b>Debt Service Detail</b>						
MCB Loan Interest			\$ 2,056	\$ 0	\$ 0	\$ 0
STP2 Exp. 1997 (MCB)			0	0	0	0
STP2 IEPA Loan, Phase 2A			232,447	240,000	234,814	237,181
STP2 IEPA Loan, Phase 2B			0	0	0	0
TOTAL DEBT SERVICE			\$ 234,503	\$ 240,000	\$ 234,814	\$ 237,181
<b>Inter-Fund Transfer Detail</b>						
T/F to Water			\$ 8,284	\$ 16,875	\$ 8,600	\$ 20,250
T/F to MERF			78,000	130,000	130,000	205,000
T/F to Capital Replacement Fund			53,508	53,508	53,508	53,508
T/F to L/A			1,066	700	620	700
T/F to City Hall			9,952	5,800	6,700	6,200
T/F to Streets			0	0	0	0
T/F to Social Security/Medicare			44,300	45,000	45,000	49,000
T/F to IMRF			22,000	23,000	23,000	24,000
TOTAL INTER-FUND TRANSFERS			\$ 217,110	\$ 274,883	\$ 267,428	\$ 358,658
TOTAL EXPENDITURES			\$ 1,827,524	\$ 2,568,233	\$ 2,190,132	\$ 3,197,089
<b>Intra-Fund Transfers</b>						
T/F to STP2 Construction, Phase 2A			\$ 146,779	\$ 0	\$ 11,148	\$ 0
T/F to STP2 Construction, Phase 2B			21,981	0	198,370	305,500
TOTAL INTRA-FUND TRANSFERS			\$ 168,760	\$ 0	\$ 209,518	\$ 305,500
TOTAL EXPENDITURES			\$ 1,996,284	\$ 2,568,233	\$ 2,399,650	\$ 3,502,589
<b>INCL. INTRA-FUND TRANSFERS</b>						
Depreciation Expense						
System			\$ 605,236	\$ 675,000	\$ 650,000	\$ 675,000
Buildings			87,926	60,000	100,000	115,000
Equipment			16,119	20,000	20,000	25,000
			\$ 709,281	\$ 755,000	\$ 770,000	\$ 815,000



## SEWER SUBDIVISION DEVELOPMENT FEE ACCOUNT (Fund 501-01)

### Core Service, Purpose or Function

The City operates a public sanitary sewer collection system. Like all public utilities, the city must regularly extend, improve, and/or upgrade its collection system to enable and support future growth and development. The City charges a Sewer Subdivision Development Fee of \$896.00 per residential dwelling unit and \$2,672.00 per acre for non-residential properties at the time of final plat approval. The fee automatically increases on January 1<sup>st</sup> of each year by 3.5% or the rate of inflation, whichever is greater. All of the funds collected from Sewer Subdivision Development Fees are restricted to and spent solely on extensions, improvements, or upgrades to the sanitary sewer collection system necessary to support future growth and development.

### SEWER SUBDIVISION DEVELOPMENT FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Beg. Cash Balance</b>			\$ 72,719	\$ 72,565	\$ 73,865
<b>REVENUES:</b>					
<i>Subd. Dev. Fees</i>	\$ 0	\$ 0	\$ 17,300	\$ 0	\$ 4,500
<i>T/F from Sewer O &amp; M</i>	0	0	0	0	0
<i>T/F from SWM</i>	0	0	0	0	0
<i>Interest</i>	927	1,646	2,000	1,300	1,000
<i>Miscellaneous</i>	0	0	0	0	0
<b>TOTAL REVENUE</b>	\$ 927	\$ 1,646	\$ 19,300	\$ 1,300	\$ 5,500
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 927	\$ 1,646	\$ 19,300	\$ 1,300	\$ 5,500
<b>Intra-Fund Transfers</b>	0	0	0	0	0
<b>Net Rev. Over (Under) Exp.</b>	\$ 927	\$ 1,646	\$ 19,300	\$ 1,300	\$ 5,500
<b>End. Cash Balance</b>					\$ 79,365

**SUPPORTING DETAIL FOR SEWER SUBDIVISION DEVELOPMENT FEE**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST.ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0
System			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
SWM			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
Sewer O & M			\$ 0	\$ 0	\$ 0	\$ 0
Devonshire Trunk Sewer Capital Project Fund			0	0	0	0
School Street San. Sewer Capital Project Fund			0	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0

## SEWER CONNECTION FEE ACCOUNT (Fund 501-02)

### Core Service, Purpose or Function

The City owns and operates two wastewater treatment plants and faces the need to regularly improve, upgrade and/or expand the plants to accommodate and support future growth and development. The City charges a Sewer Connection Fee for each and every new connection made to the sanitary sewer system. The sewer connection fee is currently \$4,317 per residential dwelling unit. The fee for non-residential users is increased on a pro-rata basis depending on the size of the water meter. All of the funds budgeted in this account are restricted to and spent solely on costs for the improvement and expansion of the City's wastewater treatment plants as needed to support future growth and development.

### SEWER CONNECTION FEE REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Beg. Cash Balance</b>			\$ 2,279,503	\$ 2,323,026	\$ 2,088,117
<b>REVENUES:</b>					
<i>Connection Fees</i>	\$ 77,706	\$ 69,074	\$ 86,340	\$ 67,500	\$ 86,340
<i>WCB Conn. Fee Reimb.</i>	0	0	0	0	0
<i>COW Building Incentive</i>	0	0	0	0	0
<i>T/F from Gen. Unrest.</i>	0	0	0	0	0
<i>T/F from Swr Bd Res (2009)</i>	0	0	0	0	0
<i>T/F from Swr Bd Depr (2009)</i>	0	0	0	0	0
<i>T/F from Swr Bd Constr</i>	0	0	0	0	0
<i>Interest</i>	34,888	35,084	35,000	30,000	20,000
<b>TOTAL REVENUE</b>	\$ 112,594	\$ 104,158	\$ 121,340	\$ 97,500	\$ 106,340
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 112,594	\$ 104,158	\$ 121,340	\$ 97,500	\$ 106,340
<b>Intra-Fund Transfers</b>	356,345	347,082	333,446	332,409	335,382
<b>Net Rev. Over (Under) Exp.</b>	\$ (243,751)	\$ (242,924)	\$ (212,106)	\$ (234,909)	\$ (229,042)
<b>End. Cash Balance</b>					\$ 1,859,075

**SUPPORTING DETAIL FOR SEWER CONNECTION FEE**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST.ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b>Personnel Detail</b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Operations Detail</b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bldg./Property			0	0	0	0
System			0	0	0	0
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 0
<b>Intra-Fund Transfers</b>						
T/F to Sewer O & M			\$ 46,489	\$ 48,000	\$ 46,963	\$ 47,436
T/F to STP2 Construction, Phase 2A			0	0	0	0
T/F to Sewer Bond P & I - IEPA Loan Ph. 2A			0	0	0	0
T/F to Sewer Bond Reserve - IEPA Loan Ph. 2A			0	0	0	0
T/F to Sewer Bond Depreciation - IEPA Loan Ph. 2A			0	0	0	0
T/F to Sewer Bond P & I - 2009 IEPA Loan			285,847	285,446	285,446	287,946
T/F to Sewer Bond Reserve - 2009 IEPA Loan			0	0	0	0
T/F to Sewer Bond Depreciation - 2009 IEPA Loan			14,746	0	0	0
TOTAL INTRA-FUND TRANSFERS			\$ 347,082	\$ 333,446	\$ 332,409	\$ 335,382
TOTAL EXPENDITURES						
INCL. INTRA-FUND TRANSFERS			\$ 347,082	\$ 333,446	\$ 332,409	\$ 335,382

## STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT (Fund 516-01)

### Core Service, Purpose or Function

This fund was established to account for bond proceeds and expenditures related to the Phase 2A expansion of STP No. 2 that was completed in FY17-18. This project replaces sewage treatment capacity lost when STP No. 1 is taken out of service as well as provides increased capacity for future growth. A \$3,881,920 loan was secured from the IEPA for a nineteen and a half-year term at a 1.75% annual interest rate.

### STP NO. 2 PHASE 2A CONSTRUCTION ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ (4,737)	\$ 0
REVENUES:					
Loan Proceeds	\$ 3,811,205	\$ 0	\$ 0	\$ 70,715	\$ 0
Interest	1,740	0	0	0	0
T/F From					
Sewer O&M	1,794,422	146,779	0	11,148	0
Sewer Conn. Fees	0	0	0	0	0
TOTAL REVENUE	\$ 5,607,367	\$ 146,779	\$ 0	\$ 81,863	\$ 0
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	619,535	116,228	0	6,411	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 619,535	\$ 116,228	\$ 0	\$ 6,411	\$ 0
Revenue Over (Under)					
Expenditures	\$ 4,987,832	\$ 30,551	\$ 0	\$ 75,452	\$ 0
Intra-Fund Transfers	3,811,205	0	0	70,715	0
Net Rev. Over (Under) Exp.	\$ 1,176,627	\$ 30,551	\$ 0	\$ 4,737	\$ 0
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR STP No. 2 PHASE 2A CONSTRUCTION ACCOUNT**

	<b>FTE YEARS 19-20</b>	<b>FTE YEARS 20-21</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST.ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
System			\$ 104,654	\$ 0	\$ 0	\$ 0
System Engineering			11,574	0	6,411	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 116,228	\$ 0	\$ 6,411	\$ 0
<b><u>Debt Service Detail</u></b>						
IEPA Loan - Phase 2A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 116,228	\$ 0	\$ 6,411	\$ 0
<b><u>Intra-Fund Transfers</u></b>						
Sewer O & M			\$ 0	\$ 0	\$ 70,715	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 70,715	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 116,228	\$ 0	\$ 77,126	\$ 0

## STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT (Fund 516-02)

### Core Service, Purpose or Function

This fund was established to account for bond proceeds and expenditures related to the planned Phase 2B project – Farm Creek Sanitary Sewer Improvement. Completion of this project will allow for the abandonment of STP1 and is scheduled for construction in FY21-22.

### STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ (17,870)	\$ 0
REVENUES:					
Loan Proceeds	\$ 0	\$ 0	\$ 2,747,500	\$ 0	\$ 0
T/F From					
Sewer O&M	86,449	21,981	0	198,370	305,500
Sewer Conn. Fees	0	0	0	0	0
TOTAL REVENUE	\$ 86,449	\$ 21,981	\$ 2,747,500	\$ 198,370	\$ 305,500
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	73,901	33,277	2,747,500	180,500	305,500
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 73,901	\$ 33,277	\$ 2,747,500	\$ 180,500	\$ 305,500
Revenue Over (Under)					
Expenditures	\$ 12,548	\$ (11,296)	\$ 0	\$ 17,870	\$ 0
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 12,548	\$ (11,296)	\$ 0	\$ 17,870	\$ 0
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR STP NO. 2 PHASE 2B CONSTRUCTION ACCOUNT**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Building/Propety			\$ 0	\$ 0	\$ 0	\$ 60,000
System			0	2,560,000	0	0
System Engineering			33,277	187,500	180,500	238,000
System Legal			0	0	0	7,500
TOTAL CAPITAL			\$ 33,277	\$ 2,747,500	\$ 180,500	\$ 305,500
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 33,277	\$ 2,747,500	\$ 180,500	\$ 305,500
<b><u>Intra-Fund Transfers</u></b>						
Sewer			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTRA-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES INCL. INTRA-FUND TRANSFERS			\$ 33,277	\$ 2,747,500	\$ 180,500	\$ 305,500



## SEWER BOND PRINCIPAL AND INTEREST ACCOUNT – 2009 IEPA Loan (Fund 517)

### Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 2009 to finance the expansion of the City's Wastewater Treatment Plant No. 2. The original loan authorization was for \$7,554,185 at a zero percent simple annual interest rate for a twenty-year term with 25% of the loan amount forgiven. The final loan amount was \$5,600,229 including construction period interest. The bonds will be retired in November 2030.

### SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 134,569	\$ 133,582	\$ 131,782
<b>REVENUES:</b>					
<i>Interest</i>	\$ 775	\$ 2,612	\$ 4,000	\$ 2,200	\$ 1,500
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	289,446	285,847	285,446	285,446	287,946
<b>TOTAL</b>	<b>\$ 290,221</b>	<b>\$ 288,459</b>	<b>\$ 289,446</b>	<b>\$ 287,646</b>	<b>\$ 289,446</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	289,446	289,446	289,446	289,446	289,446
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>	<b>\$ 289,446</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 775</b>	<b>\$ (987)</b>	<b>\$ 0</b>	<b>\$ (1,800)</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 131,782</b>

**SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 2009**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
2009 IEPA Loan Principal			289,446	289,446	289,446	289,446
TOTAL DEBT SERVICE			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 289,446	\$ 289,446	\$ 289,446	\$ 289,446

## SEWER BOND RESERVE ACCOUNT – 2009 IEPA Loan (Fund 514)

### Core Service, Purpose or Function

This account was established in accordance with the covenants of the bond issue to provide funding to avoid default in making principal and interest payments on the outstanding bonds. The 2009 IEPA loan requires monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/24<sup>th</sup> of the maximum annual debt service until such time as the sum of \$289,446 (maximum annual debt service) has been accumulated. This reserve obligation has been fully satisfied (which equals the annual debt service amount of \$289,446).

### **SEWER BOND RESERVE ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 289,446	\$ 289,446	\$ 289,446
<b>REVENUES:</b>					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewerage Fund</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 289,446

## SEWER BOND DEPRECIATION ACCOUNT – 2009 IEPA Loan (Fund 515)

### Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default by providing funds for principal and interest payments on the outstanding bonds in the event that no other funds are available. The 2009 IEPA loan requires monthly transfers in the amount of \$4,205 to meet the bond depreciation reserve covenants. This total reserve obligation of \$521,553 was fully satisfied in FY18-19.

### **SEWER BOND DEPRECIATION ACCOUNT - 2009 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 521,553	\$ 521,553	\$ 521,553
<b>REVENUES:</b>					
<i>Interest</i>	\$ 6,393	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	47,164	14,746	0	0	0
<b>TOTAL</b>	<b>\$ 53,557</b>	<b>\$ 14,746</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 53,557</b>	<b>\$ 14,746</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 521,553</b>

## SEWER BOND PRINCIPAL AND INTEREST ACCOUNT -- 1997 IEPA Loan (Fund 513)

### Core Service, Purpose or Function

This account was established to assure that sufficient funds are available to make the required principal and interest payments on the IEPA Loan secured in 1997 to finance the expansion of the city's Wastewater Treatment Plant #2. The loan was refinanced in 2015 through Morton Community Bank and therefore the IEPA loan covenants no longer apply. The loan was paid off in August 2017 and the remaining balance was transferred back to the Sewer Fund in FY18-19.

### SEWER BOND PRINCIPAL AND INTEREST ACCOUNT - 1997 REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Interest	\$ 587	\$ 0	\$ 0	\$ 0	\$ 0
T/F From: Sewer O & M	0	0	0	0	0
TOTAL	\$ 587	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	44,913	0	0	0
TOTAL	\$ 0	\$ 44,913	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 587	\$ (44,913)	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR SEWER BOND PRINCIPAL & INTEREST ACCOUNT - 1997**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
N/A			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
1997 IEPA Loan Principal			\$ 0	\$ 0	\$ 0	\$ 0
1997 IEPA Loan Interest			0	0	0	0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Sewer Fund			44,913	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 44,913	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 44,913	\$ 0	\$ 0	\$ 0

## SEWER BOND RESERVE ACCOUNT – 1997 IEPA Loan (Fund 514)

### Core Service, Purpose or Function

This account was established in accordance with bond covenants to provide funding to prevent default in making principal and interest payments on the outstanding bonds. The 1997 IEPA loan required monthly transfers to the Sewer Bond Reserve Account in an amount equal to 1/120<sup>th</sup> of the maximum annual debt service until such time as the sum of \$202,116 (maximum annual debt service) had been accumulated. This reserve obligation was fully satisfied in FY07-08 (which equals the annual debt service amount of \$202,116). The loan was refinanced in 2015 through Morton Community Bank and therefore the IEPA loan covenants no longer apply. The loan was paid off in August 2017 and the remaining balance was transferred to the Sewer Fund in FY18-19.

### **SEWER BOND RESERVE ACCOUNT- 1997 REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	202,116	0	0	0
<b>TOTAL</b>	\$ 0	\$ 202,116	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ (202,116)	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

## SEWER BOND DEPRECIATION ACCOUNT – 1997 IEPA Loan (Fund 515)

**Core Service, Purpose or Function**

This account was established in accordance with bond covenants to provide funding to pay for extraordinary maintenance and repair costs of the wastewater system and to avoid default by providing funds for principal and interest payments on the outstanding bonds in the event that no other funds are available. The 1997 IEPA loan required monthly transfers in the amount of \$1,200 to meet the bond covenants. This reserve obligation was fully satisfied during FY07-08 (which totals \$145,000). The loan was refinanced in 2015 through Morton Community Bank and therefore the IEPA loan covenants no longer apply. The loan was paid off in August 2017 and the remaining balance was transferred to the Sewer Fund in FY18-19.

**SEWER BOND DEPRECIATION ACCOUNT - 1997  
REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Interest</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>T/F From:</i>					
<i>Sewer O &amp; M</i>	0	0	0	0	0
<i>Sewer Conn. Fees</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	145,000	0	0	0
<b>TOTAL</b>	\$ 0	\$ 145,000	\$ 0	\$ 0	\$ 0
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ (145,000)	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0



## MOTOR EQUIPMENT REPLACEMENT FUND (Fund 502)

### Core Service, Purpose or Function

The City budgets for costs associated with services, supplies, maintenance and repairs of its fleet of vehicles and equipment as well as for the eventual replacement of that same equipment. This approach assures that cash funding has been reserved and serves as a guideline (replacement is driven based on need and condition of the vehicle).

### **MOTOR EQUIPMENT REPLACEMENT FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 2,157,672	\$ 1,995,819	\$ 2,114,707
<b>REVENUES:</b>					
<i>T/F From:</i>					
<i>GF L/A</i>	\$ 6,300	\$ 3,400	\$ 0	\$ 0	\$ 600
<i>GF Streets</i>	427,000	390,000	370,000	370,000	403,500
<i>GF Police</i>	272,000	255,000	190,000	190,000	375,000
<i>GF P/Z</i>	2,100	2,100	3,800	3,800	3,200
<i>Cemetery</i>	11,000	9,000	9,000	9,000	21,500
<i>Water</i>	130,000	139,000	95,000	95,000	74,500
<i>Sewer</i>	170,000	78,000	130,000	130,000	205,000
<i>Pol. Spec. Proj. (Drug Enf.)</i>	0	37,196	0	0	0
<i>Interest</i>	22,787	24,404	20,000	25,000	16,000
<i>Insurance Proceeds</i>	0	0	0	0	0
<i>Fuel Sales</i>	15,195	16,724	15,000	15,000	15,000
<i>Miscellaneous</i>	1,016	352	0	500	0
<i>Sale of Equipment</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,057,398</b>	<b>\$ 955,176</b>	<b>\$ 832,800</b>	<b>\$ 838,300</b>	<b>\$ 1,114,300</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 111,049	\$ 107,241	\$ 112,010	\$ 109,130	\$ 121,400
<i>Operations</i>	277,913	321,067	341,800	308,282	349,350
<i>Capital</i>	603,056	444,748	449,500	302,000	101,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 992,018</b>	<b>\$ 873,056</b>	<b>\$ 903,310</b>	<b>\$ 719,412</b>	<b>\$ 571,750</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 65,380</b>	<b>\$ 82,120</b>	<b>\$ (70,510)</b>	<b>\$ 118,888</b>	<b>\$ 542,550</b>
<b>End. Cash Balance</b>					<b>\$ 2,657,257</b>

**SUPPORTING DETAIL FOR MOTOR EQUIPMENT REPLACEMENT FUND**

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<b>Personnel Detail</b>						
Public Works Director	0.10	0.10				
Mechanic	1.00	1.00				
Regular Salaries			\$ 72,593	\$ 75,000	\$ 75,000	\$ 77,000
PW Seasonal	0.00	0.25				
Part-Time Wages			0	0	0	6,400
Overtime			5,473	6,000	5,000	6,000
Standby			180	500	200	500
Unused Sick Time			630	1,200	1,400	1,200
Group Insurance			24,809	25,000	23,500	26,000
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			1,116	1,200	1,150	1,200
Payroll Taxes			68	110	80	100
Workers Comp. Insurance			2,138	2,500	2,300	2,500
Uniform Rental			234	500	500	500
TOTAL FTE YEARS	1.10	1.10				
TOTAL PERSONNEL			\$ 107,241	\$ 112,010	\$ 109,130	\$ 121,400
<b>Operations Detail</b>						
R/M Bldg-Contractual			\$ 371	\$ 0	\$ 200	\$ 2,600
R/M-Contractual			62,383	60,000	56,000	60,100
Drug & Alcohol Testing			49	50	0	50
Professional Fees			0	500	0	500
Communications			0	0	0	0
Membership Dues			0	0	0	0
Training			0	500	1,200	1,950
Reference Materials/Manuals			0	250	0	250
Property Insurance			31,868	32,500	36,000	39,000
Lease/Rent Expense			7,000	7,000	7,000	7,000
R/M-Commodities			66,672	60,000	51,000	60,000
Operating Supplies			1,699	2,000	1,600	2,000
Miscellaneous Equipment			1,533	2,500	1,800	2,500
Fuel			148,995	175,000	153,000	175,000
Misc. Expenses			868	1,500	682	1,000
TOTAL OPERATIONS			\$ 321,067	\$ 341,800	\$ 308,282	\$ 349,350
<b>Capital Detail</b>						
<b>Purchase:</b>						
Vehicles & Equipment			\$ 444,748	\$ 449,500	\$ 302,000	\$ 101,000
TOTAL CAPITAL			\$ 444,748	\$ 449,500	\$ 302,000	\$ 101,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 873,056	\$ 903,310	\$ 719,412	\$ 571,750
<b>Depreciation Expense</b>						
Motorized Equipment			\$ 322,354	\$ 350,000	\$ 340,000	\$ 350,000

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE													
Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement					
								Purchase Price	Replacement Cost	Life	Repl. FY	Budget	Funding
POLICE DEPARTMENT													
1	Police	2020	19-20					46,530	55,559	4 > 6	25-26		9,260
2	Police	2016	15-16	0153				36,008	50,000	4 > 6 > 8	21-22		25,000
3	Police	2017	17-18	0178				34,213	39,662	4 > 5 > 6	22-23		6,803
4	Police	2017	17-18	0179				33,776	39,156	4 > 5 > 6	22-23		6,716
5	Police	2016	18-19	0186				24,695	44,180	6	24-25		7,363
6	Police	2019	18-19	0191				37,683	41,644	3 > 4 > 6	22-23		9,562
7	Police	2017	16-17	0168				36,370	40,935	4 > 6	20-21	46,000	15,299
8	Police	2016	15-16	0154				41,732	50,000	4 > 6 > 8	21-22		25,000
9	Police	2017	17-18	0175				26,797	39,253	8	25-26		4,907
10	Police	2019	19-20					24,000	28,657	6	27-28		4,776
11	Police	2017	16-17	0169				36,201	45,858	8	24-25		5,732
12	Police	2015	17-18	0174				27,356	37,000	8	23-24		6,937
13	Police	2017	17-18	0173				63,655	71,644	3	21-22		25,742
14	Police	2018	18-19	0189				40,646	51,489	8	26-27		6,436
15	Police	2017	17-18	0176				20,000	23,185	5	22-23		4,637
16	Police	2019	18-19					10,500		3			-
17	Police	2019	18-19					10,500		3			-
18	Police	2008	08-09	0101				47,000	51,358	3 > 8	21-22		25,679
19	Police	2020	19-20					46,530	55,559	6	25-26		9,260
20	Police	2020	19-20					46,530	55,559	6	25-26		9,260
	Police	1948	Donated	0142								46,000	208,369
IDA 10													
								Funding			4,648		
								Ins. Proceeds			19,450		
								Purch. Price			(24,098)		
								Underfunded IDA 1-est.					1,230
								Underfunded IDA 19 (as budgeted)-est.					5,030
								Underfunded IDA 20 (as budgeted)-est.					1,230
								Trailblazer equipment					2,819
								Total Police				46,000	218,678
MOWERS													
1	Streets	2015	15-16	0152	John Deere 1600 (WAM)	1TC1600TKFF300111		48,250	59,341	7	22-23		8,477
2	Sewer	2015	14-15	0146	John Deere 1500 - 72" deck	1TC1570VHFSD10237		23,950	29,455	7	21-22		4,177
3	Cemetery		16-17	0162	Toro 25HP Kohler - 52"	316000209		9,120	11,216	7	23-24		1,602
4	Fire	2013	13-14	0138	Cub Cadet LZ54	1C122230009		7,399	9,100	7	20-21		1,300
5	Cemetery		16-17	0163	Toro 25HP Kohler - 52"	316000210		9,120	11,216	7	23-24		1,602
6													
7	Cemetery		16-17	0170	John Deere 3039R	101445/004650		33,909	45,571	10	26-27		4,557
8	Streets		16-17	0164	Toro 25HP Kohler - 52"	316000229		9,120	11,216	7	23-24		1,602
9	Streets	2017	17-18	0180	Toro GM 3280 - 72"	401246792		23,640	29,074	7	24-25		4,153
EQUIPMENT													
	Streets	2001	01-02		Hydraulic Hammer			8,000	13,620	15	21-22	fully funded	397
	Streets	2016	16-17	0165	Air Current Burner	T30F0N16663	M	43,835	68,294	15	31-32		4,599
	Streets	2016	16-17	0166	Asphalt Roller	CAT CB22B		35,722	64,518	20	36-37		3,012
	Streets	1998	98-99	0021	Planer for Skidsteer (Milling)			7,700	40,000	20	21-22		12,838
	Water	2017	17-18	0181	Hydra-Stop			14,362	25,939	20	27-28		1,297
	W/S Mince.	2006	06-07	0091	Trash Pump - Godwin Trailer	0643278/19	M	24,018	43,379	20	26-27		2,169
	Streets		15-16	0156	Air Compressor	201503310015		17,500	31,607	20	35-36		1,580

**MOTOR EQUIPMENT REPLACEMENT FUND  
INVENTORY AND REPLACEMENT SCHEDULE**

MOTOR EQUIPMENT REPLACEMENT FUND INVENTORY AND REPLACEMENT SCHEDULE													
Car #	Department	Year	FY Purch.	Asset #	Current Make/Model	VIN #	Plate #	MERF Replacement					
								Purchase Price	Replacement Cost	Life	Repl. FY	Budget	Funding
PUBLIC WORKS/ADMINISTRATIVE													
L-1	Streets	2013	12-13	0133	International 7400 5YD Single Axle	1HTWDAZROKH289246	M	191904	127,471	181,743	12	24-25	18,008
L-2	Streets	2013	12-13	0125	International 7400 5YD Single Axle	1HTWDAZ66DH293249	M	191903	123,827	176,548	12	24-25	18,325
L-3	Admin.	2014	14-15	0144	Ford Expedition (4x4) (City Engr)	1FMJUH1E8EEF83244	M	201040	30,126	42,952	12	26-27	3,579
L-4	Streets	2011	11-12	0124	Ford Ranger (4x2) Super Cab (Mech)	1FTMR1ED8BP8A00019	M	186404	13,284	18,940	12	23-24	1,648
L-5	Streets	2019	18-19	0196	International 7400 5YD Single Axle	3HAWDTARSKL368740	M	157161	136,315	194,353	12	30-31	16,196
L-6	Streets	2017	16-17	0167	International 7400 5YD Single Axle	1HTWDS1RA4H570555	M	211130	121,537	173,283	12	28-29	14,440
L-7	Sewer	2019	18-19	0188	International 7400 Tandem	3HAWHTAT7KL769237	M	141671	149,004	212,444	12	30-31	17,704
L-8	W/S Mince.	2019	18-19	0193	Ford F550 Crew Cab 4 x 2	1FAHP2G8T4K168411	M	218411	61,674	87,932	12	30-31	7,328
L-9	Streets	2019	19-20		International 7400 5YD Single Axle	1FD0W5GT9KED00309	M	61779	140,000	199,607	12	31-32	16,634
L-10	Water	2013	12-13	0127	Chevrolet C2500 w/ Palco Box	1GBOCVGA41403388	M	192223	28,764	41,011	12	25-26	3,173
L-11	Streets	2017	16-17	0171	International 7400 5YD Single Axle	1HTWDS1RA4H570554	M	211141	129,592	184,767	12	28-29	15,397
L-12	Streets	2016	15-16	0151	TYMCO 500X Street Sweeper	201609S1NF54703BAH	M	206538	252,500	339,339	10	25-26	33,934
L-13	Streets	2012	12-13	0130	Caterpillar 420FIT	JWJ00491	NO PLATES		Orig. leased - began funding FY 16-17		22-23		19,333
L-14	W/S Mince.	2020	19-20		Vac-Con Sewer Cleaner	1FVH3FE3LHLH5745	M	863T374	598,000		10	29-30	51,686
L-15	W/S Mince.	2013	13-14	0141	Chevrolet C2500 w/ Palco Box	1GBOCVCG6DF160419	M	199488	27,677	39,461	12	25-26	3,286
L-16	W/S Mince.	2011	10-11	0116	Ford E350 Sewer TV	1FDW3E1L5BD4A8101	M	184584	110,340	59,000	15	25-26	6,729
L16A	W/S Mince.	2011	10-11		Camera for Sewer TV truck				125,000	100,000	10	21-22	25,102
L-17	Pub. Works Admin.	2013	10-11	0114	Ford Escape	1RMCU9C78BKAE62845	M	184667	19,066	27,184	12	23-24	2,132
L-18	W/S Mince.	2013	13-14	0135	Ford F150 (4x4) Super Cab	1FTFX1EM2DKBE3682	M	194745	25,148	35,855	12	25-26	2,986
L-19	Streets	2013	12-13	0128	Chevrolet C2500 w/ Palco Box	1GBOCVCG6DF150619	M	192224	25,403	36,219	12	24-25	2,938
L-20	Water	2011	11-12	0122	Ford Ranger (4x4) XLT Super Cab	1FTNR4EE3BP8A78244	M	186405	15,827	22,566	12	23-24	1,962
L-21	Streets	2016	15-16	0147	Ford F250 (4x2)	1FTBF2A8XGEA72715	M	206022	18,731	26,706	12	27-28	2,225
L-22	Admin.	2019	18-19	0194	Ford Taurus	1FAHP2D88KG109929	M	159574	20,244	28,863	12	30-31	2,405
L-23	Streets	2011	10-11	0115	50200	1HTWDAZREBJ394388	M	185955	121,877	161,197	12	22-23	15,184
L-24													
L-25	Streets	2016	15-16	0148	Ford F350 (4x2) 3YD Dump	1DRFG3G66GEA72718	M	206021	23,262	33,166	12	27-28	2,764
L-26	Admin.	2011	11-12	0123	Ford Ranger XLT	1FTNR4EE1BP8A78243	M	187756	16,193	23,087	12	23-24	2,042
L-27	Sewer	2016	15-16	0149	Ford F250 (4x2)	1FTBZA61GSA72716	M	206020	19,031	27,134	12	27-28	2,261
L-28	Streets	2016	15-16	0150	Ford F250 (4x4)	1FTBF2B65GEA72717	M	206024	21,661	30,883	12	27-28	2,574
L-29	Pub. Works Admin.	2007			Chevrolet Equinox	2CNDL73F76048955	M	223832	30,000	30,000	12	24-25	7,500
L-30	Streets	2019	18-19	0190	Ford F250 4WD	1FTBF2B67KEC69333	M	163833	27,278	38,892	12	30-31	3,241
L-31	Cemetery	2008	06-07	0095	Ford F350 (4x2) 3YD Dump	1FDWF3G55BEA08408	M	163925	26,028	40,551	15	21-22	1,720
L-32	Sewer				4 x 4 Pickup Truck								
L-33	Streets	2012	12-13	0131	Caterpillar 420FIT	JWJ00656	NO PLATES		Orig. leased - began funding FY 16-17		12	20-21	24,000
L-34	W/S Mince.	2008	19-20		Ford F550 Bucket Truck	1FDR57R1B092890	M	192129	49,778	77,553	15	34-35	19,333
L-35	W/S Mince.	2002	01-02	501-0005	Sewer-Jetting Machine	2512	NO PLATES		24,030	40,910	15	21-22	5,170
L-36	Sewer	2012	12-13	0132	Caterpillar 262c SSLX/KPS	0262CLTMMW00798	NO PLATES		Orig. leased - began funding FY 16-17		22-23	fully funded	1,227
L-37	Streets	2016	16-17	0160	Ford F250 Super Duty Truck	1FTBF2A64GBE11024	M	209132	23,290	33,206	12	28-29	7,717
L-38	W/S Mince.	2017	17-18	0184	Caterpillar 299D2 XHP Skidsteer	DX202425			65,012	87,371	10	27-28	8,737

## CAPITAL REPLACEMENT FUND (Fund 505)

### Core Service, Purpose or Function

This new fund was established in FY16-17 to provide funding for non-motorized capital equipment as deemed necessary. This approach assures that cash funding has been reserved and serves as a guideline (replacement is driven based on need and condition of the equipment).

### CAPITAL REPLACEMENT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<b>Beg. Cash Balance</b>			\$ 412,229	\$ 412,887	\$ 561,662
<b>REVENUES:</b>					
<i>T/F From:</i>					
<i>GF L/A</i>	\$ 5,000	\$ 300	\$ 300	\$ 300	\$ 300
<i>GF City Hall</i>	9,828	9,828	9,828	9,828	9,828
<i>GF Streets</i>	6,637	9,151	9,151	9,151	9,151
<i>GF Police</i>	3,068	20,462	20,462	20,462	20,462
<i>GF P/Z</i>	2,500	2,500	2,500	2,500	2,500
<i>Pol. Spec. Proj.</i>	15,008	15,008	15,008	15,008	15,008
<i>Emerg. Mgt. Agency (EMA)</i>	32,659	21,849	21,849	21,849	21,849
<i>Water</i>	34,527	30,712	30,712	30,712	30,712
<i>Sewer</i>	40,980	53,508	53,508	53,508	53,508
<i>Interest</i>	2,242	4,387	4,500	3,800	2,500
<i>Miscellaneous</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 152,449	\$ 167,705	\$ 167,818	\$ 167,118	\$ 165,818
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	18,343	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 18,343	\$ 0
<b>Revenue Over (Under) Expenditures</b>	\$ 152,449	\$ 167,705	\$ 167,818	\$ 148,775	\$ 165,818
<b>End. Cash Balance</b>					<b>\$ 727,480</b>

**SUPPORTING DETAIL FOR CAPITAL REPLACEMENT FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Equipment			\$ 0	\$ 0	\$ 18,343	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 18,343	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 18,343	\$ 0
<b><u>Depreciation Expense</u></b>						
Equipment			\$ 3,029	\$ 2,000	\$ 3,800	\$ 4,200

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## CEMETERY FUND (Fund 200)

### Core Service, Purpose or Function

The City is responsible for the operation, maintenance and perpetual care of the Glendale Cemetery buildings and grounds. The Cemetery is intended to operate similar to an enterprise fund with expenses being fully paid from revenues derived from the operation.

### **CEMETERY FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 282,914	\$ 288,271	\$ 230,831
<b>REVENUES:</b>					
<i>Footings</i>	\$ 2,600	\$ 600	\$ 1,500	\$ 1,500	\$ 1,500
<i>Grave Sales</i>	20,000	32,900	25,000	23,000	25,000
<i>Columbarium Niche Sales</i>	2,700	3,950	10,000	1,000	2,000
<i>Interment Fees</i>	34,250	32,350	35,000	40,000	35,000
<i>Interest</i>	3,044	4,424	4,000	3,800	2,500
<i>Penalty Revenue</i>	0	0	0	0	0
<i>Miscellaneous Inc.</i>	783	30	500	500	300
<b>TOTAL</b>	<b>\$ 63,377</b>	<b>\$ 74,254</b>	<b>\$ 76,000</b>	<b>\$ 69,800</b>	<b>\$ 66,300</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 59,230	\$ 62,182	\$ 70,250	\$ 70,730	\$ 75,400
<i>Operations</i>	10,216	19,465	12,150	15,510	19,150
<i>Capital</i>	0	0	25,000	32,000	37,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	11,000	9,000	9,000	9,000	21,500
<b>TOTAL</b>	<b>\$ 80,446</b>	<b>\$ 90,647</b>	<b>\$ 116,400</b>	<b>\$ 127,240</b>	<b>\$ 153,050</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ (17,069)</b>	<b>\$ (16,393)</b>	<b>\$ (40,400)</b>	<b>\$ (57,440)</b>	<b>\$ (86,750)</b>
<b>End. Cash Balance</b>					<b>\$ 144,081</b>

**SUPPORTING DETAIL FOR CEMETERY FUND**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST.ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b>Personnel Detail</b>						
Street/Cemetery Supervisor	0.15	0.15				
Regular Salaries			\$ 9,658	\$ 11,000	\$ 11,500	\$ 8,000
City Clerk	0.15	0.15	7,861	8,200	8,200	8,500
Clerk's Assistant	0.00	0.07				
Cemetery Sexton	0.50	0.50				
Grounds Mtnce.	0.50	0.50				
Part Time Wages			36,367	41,000	41,000	45,000
Standby			0	0	0	0
Overtime			850	1,000	900	1,000
Unused Sick Time			81	200	200	250
Group Insurance			3,363	4,500	4,000	7,000
Retiree Health Insurance			2,100	2,300	3,200	3,400
Health Savings Plan Contribution			0	0	0	200
Uniform Rental			0	0	0	0
Workers Comp. Insurance			1,786	1,900	1,600	1,900
Unemployment Insurance Tax			116	150	130	150
<b>TOTAL FTE YEARS</b>	<b>1.30</b>	<b>1.37</b>				
<b>TOTAL PERSONNEL</b>			\$ 62,182	\$ 70,250	\$ 70,730	\$ 75,400
<b>Operations Detail</b>						
R/M Equipment-Cont.			\$ 0	\$ 250	\$ 250	\$ 250
R/M Grounds-Cont.			5,324	7,500	7,900	10,000
Engineering Fees			0	0	0	0
Legal Fees			54	0	0	0
Consultation Fees			0	0	0	0
Postage			179	200	140	200
Communications			412	425	190	250
Electricity			1,436	1,250	1,500	1,600
Property Insurance			236	300	100	150
Lease/Rent Expense			402	200	0	200
R/M Equipment-Comm.			64	150	150	150
R/M Grounds-Comm.			364	500	3,800	3,500
Office Supplies			31	75	40	50
Operating Supplies			23	50	0	50
Miscellaneous Equipment			1,844	750	900	2,250
Misc. Expenses			9,096	500	540	500
Bad Debt Expense			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 19,465	\$ 12,150	\$ 15,510	\$ 19,150
<b>Capital Detail</b>						
<b>Purchase:</b>						
Equipment			\$ 0	\$ 0	0	5,000
System			0	0	0	0
Cemetery Impr.			0	25,000	32,000	32,000
Engineering			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 25,000	\$ 32,000	\$ 37,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	0	0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	0	0
<b>Inter-Fund Transfer Detail</b>						
MERF			\$ 9,000	\$ 9,000	\$ 9,000	\$ 21,500
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 9,000	\$ 9,000	\$ 9,000	\$ 21,500
<b>TOTAL EXPENDITURES</b>			\$ 90,647	\$ 116,400	\$ 127,240	\$ 153,050

## EMERGENCY MANAGEMENT AGENCY (EMA) FUND (Fund 201)

### Core Service, Purpose or Function

The City provides emergency management and assistance under the supervision and direction of the Chief of Police.

### EMERGENCY MANAGEMENT AGENCY (EMA) FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 57,813	\$ 63,090	\$ 61,439
REVENUES:					
Tax:					
Property	\$ 3,312	\$ 3,290	\$ 3,300	\$ 3,288	\$ 4,100
Interest	409	843	800	900	600
Miscellaneous Inc.	0	0	0	0	0
T/F From:					
GC Unrestricted	55,000	33,000	22,000	22,000	42,000
Police Spec. Proj.	0	0	0	0	0
TOTAL	\$ 58,721	\$ 37,133	\$ 26,100	\$ 26,188	\$ 46,700
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	3,739	6,444	12,550	5,990	31,000
Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	32,659	21,849	21,849	21,849	21,849
TOTAL	\$ 36,398	\$ 28,293	\$ 34,399	\$ 27,839	\$ 52,849
Revenue Over (Under)					
Expenditures	\$ 22,323	\$ 8,840	\$ (8,299)	\$ (1,651)	\$ (6,149)
End. Cash Balance					\$ 55,290

**SUPPORTING DETAIL FOR EMA FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R & M Bldg. (Contr.)			\$ 0	\$ 0	\$ 0	\$ 0
R&M Equip. (Contr.)			3,531	500	500	21,500
Communications			0	0	0	2,000
Property Insurance			498	650	950	1,200
Lease/Rent Expense			2,040	2,400	2,040	2,600
R&M Bldg. (Comm.)			0	0	0	0
R&M Equip. (Comm.)			0	6,500	1,500	2,000
Miscellaneous Equipment			375	2,500	1,000	1,500
Miscellaneous Expenses			0	0	0	200
TOTAL OPERATIONS			\$ 6,444	\$ 12,550	\$ 5,990	\$ 31,000
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Capital Replacement Fund			\$ 21,849	\$ 21,849	\$ 21,849	\$ 21,849
TOTAL INTER-FUND TRANSFERS			\$ 21,849	\$ 21,849	\$ 21,849	\$ 21,849
TOTAL EXPENDITURES			\$ 28,293	\$ 34,399	\$ 27,839	\$ 52,849

## AUDIT FUND (Fund 202)

### Core Service, Purpose or Function

The City is obligated to have an independent annual audit of its financial statements. The City contracts for these professional services on a multi-year basis.

### **AUDIT FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Fund Balance</b>	\$ 32,312	\$ 38,978	\$ 42,087	\$ 42,248	\$ 45,395
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 31,829	\$ 28,848	\$ 29,000	\$ 28,825	\$ 29,000
<i>Interest</i>	447	726	800	700	500
<b>TOTAL</b>	\$ 32,276	\$ 29,574	\$ 29,800	\$ 29,525	\$ 29,500
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	25,610	26,213	29,000	26,378	29,000
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 25,610	\$ 26,213	\$ 29,000	\$ 26,378	\$ 29,000
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 6,666	\$ 3,361	\$ 800	\$ 3,147	\$ 500
<b>End. Fund Balance</b>					\$ 45,895

**SUPPORTING DETAIL FOR AUDIT FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Consultation Fees</i>			\$ 26,213	\$ 29,000	\$ 26,378	\$ 29,000
TOTAL OPERATIONS			\$ 26,213	\$ 29,000	\$ 26,378	\$ 29,000
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 26,213	\$ 29,000	\$ 26,378	\$ 29,000

## LIABILITY INSURANCE FUND (Fund 203)

### Core Service, Purpose or Function

The City purchases liability insurance to protect against financial losses that may result from claims for damages to others.

### **LIABILITY INSURANCE FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Fund Balance</b>	\$ 197,693	\$ 198,896	\$ 213,497	\$ 214,724	\$ 240,216
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property</i>	\$ 89,546	\$ 103,482	\$ 104,000	\$ 103,292	\$ 100,000
<i>Interest</i>	2,229	3,232	3,500	3,200	2,100
<i>Miscellaneous Inc.</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 91,775	\$ 106,714	\$ 107,500	\$ 106,492	\$ 102,100
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	90,572	90,887	104,000	81,000	93,000
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 90,572	\$ 90,887	\$ 104,000	\$ 81,000	\$ 93,000
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 1,203	\$ 15,827	\$ 3,500	\$ 25,492	\$ 9,100
<b>End. Fund Balance</b>					\$ 249,316

**SUPPORTING DETAIL FOR LIABILITY INSURANCE FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
<i>Insurance (Other)</i>			\$ 90,887	\$ 104,000	\$ 81,000	\$ 93,000
TOTAL OPERATIONS			\$ 90,887	\$ 104,000	\$ 81,000	\$ 93,000
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 90,887	\$ 104,000	\$ 81,000	\$ 93,000



## MOTOR FUEL TAX FUND (Fund 206)

### Core Service, Purpose or Function

All municipalities receive a portion of the Illinois Motor Fuel Tax. The monies are allocated on the basis of population and are generally available for the construction and maintenance of municipal streets. Funds from the Transportation Renewal Fund derived from a portion of the \$.19 increased Illinois Motor Fuel Tax were added during FY19-20.

### **MFT FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 871,405	\$ 1,305,189	\$ 1,798,135
<b>REVENUES:</b>					
<i>State Allotment</i>	\$ 392,477	\$ 420,521	\$ 420,000	\$ 365,000	\$ 375,000
<i>High Growth</i>	21,342	25,967	0	6,500	0
<i>Transportation Renewal</i>	0	0	0	198,000	252,000
<i>Capital Bill</i>	0	0	0	0	0
<i>Interest</i>	7,184	15,102	15,000	17,000	11,000
<i>Trsf. From General Fund</i>	0	0	0	46	0
<b>TOTAL</b>	<b>\$ 421,003</b>	<b>\$ 461,590</b>	<b>\$ 435,000</b>	<b>\$ 586,546</b>	<b>\$ 638,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	319,421	0	925,000	93,600	855,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 319,421</b>	<b>\$ 0</b>	<b>\$ 925,000</b>	<b>\$ 93,600</b>	<b>\$ 855,000</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 101,582</b>	<b>\$ 461,590</b>	<b>\$ (490,000)</b>	<b>\$ 492,946</b>	<b>\$ (217,000)</b>
<b>End. Cash Balance</b>					<b>\$ 1,581,135</b>

**SUPPORTING DETAIL FOR MFT FUND**

	<i>FTE YEARS</i> 19-20	<i>FTE YEARS</i> 20-21	<i>ACTUAL</i> 18-19	<i>BUDGET</i> 19-20	<i>EST.ACT.</i> 19-20	<i>BUDGET</i> 20-21
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
R/M Street Misc. - Cont.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
System Construction			\$ 0	\$ 900,000	\$ 75,000	\$ 825,000
System Engineering			0	25,000	18,600	30,000
System Legal			0	0	0	0
Bld/Property			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 925,000	\$ 93,600	\$ 855,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Cruger Rd. Impr. - Phase II			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 925,000	\$ 93,600	\$ 855,000

## ILLINOIS MUNICIPAL RETIREMENT FUND (Fund 207)

### Core Service, Purpose or Function

The City provides eligible employees with retirement and disability benefits through the Illinois Municipal Retirement Fund (IMRF), a state-established, defined benefit pension program. The employee contribution for the fund is 4.5% as provided by statute and the City contribution is 14.23% for 2020.

### **ILLINOIS MUNICIPAL RETIREMENT FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Fund Balance</b>	\$ 178,402	\$ 199,354	\$ 281,026	\$ 296,787	\$ 368,936
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property - IMRF</i>	\$ 353,094	\$ 373,027	\$ 345,000	\$ 342,649	\$ 345,000
<i>Property - Soc. Sec./MC</i>	0	0	0	0	0
<i>Property Repl.</i>	13,180	13,645	13,000	15,000	14,000
<i>Interest</i>	3,266	5,377	5,500	5,500	3,600
<i>Misc.</i>	2,464	0	0	0	0
<b>TOTAL COLLECTIONS</b>	372,004	392,049	363,500	363,149	362,600
<i>T/F From:</i>					
<i>Water</i>	\$ 17,500	\$ 18,000	\$ 16,000	\$ 16,000	\$ 19,000
<i>Sewer</i>	22,000	22,000	23,000	23,000	24,000
<b>TOTAL</b>	\$ 411,504	\$ 432,049	\$ 402,500	\$ 402,149	\$ 405,600
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 390,552	\$ 324,788	\$ 360,000	\$ 330,000	\$ 420,000
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 390,552	\$ 324,788	\$ 360,000	\$ 330,000	\$ 420,000
<b>Revenue Over (Under) Expenditures</b>	\$ 20,952	\$ 107,261	\$ 42,500	\$ 72,149	\$ (14,400)
<b>End. Fund Balance</b>					\$ 354,536

**SUPPORTING DETAIL FOR IMRF FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 0	\$ 0	\$ 0	\$ 0
IMRF Payments			324,788	360,000	330,000	420,000
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 324,788	\$ 360,000	\$ 330,000	\$ 420,000
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
T/F to Social Security/Medicare			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 324,788	\$ 360,000	\$ 330,000	\$ 420,000

## SOCIAL SECURITY/MEDICARE FUND (Fund 209)

### Core Service, Purpose or Function

This fund accounts for transactions related to the payment of SSI/Medicare contributions (7.65% of wages).

### **SOCIAL SECURITY/MEDICARE FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Fund Balance</b>	\$ 228,316	\$ 241,851	\$ 265,958	\$ 283,141	\$ 314,334
<b>REVENUES:</b>					
<i>Tax:</i>					
<i>Property - IMRF</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Property - Soc. Sec./MC</i>	268,568	288,490	295,000	292,993	295,000
<i>Property Repl.</i>	10,132	11,269	10,000	12,000	11,000
<i>Interest</i>	3,475	5,099	5,500	5,200	3,500
<b>TOTAL COLLECTIONS</b>	282,175	304,858	310,500	310,193	309,500
<i>T/F From:</i>					
<i>Water</i>	\$ 34,000	\$ 35,200	\$ 36,000	\$ 36,000	\$ 39,000
<i>Sewer</i>	42,500	44,300	45,000	45,000	49,000
<i>IMRF</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 358,675	\$ 384,358	\$ 391,500	\$ 391,193	\$ 397,500
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 345,140	\$ 333,674	\$ 375,000	\$ 360,000	\$ 400,000
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 345,140	\$ 333,674	\$ 375,000	\$ 360,000	\$ 400,000
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 13,535	\$ 50,684	\$ 16,500	\$ 31,193	\$ (2,500)
<b>End. Fund Balance</b>					\$ 311,834

**SUPPORTING DETAIL FOR SOCIAL SECURITY/MEDICARE FUND**

	<b>FTE YEARS 19-20</b>	<b>FTE YEARS 20-21</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST.ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Social Sec./Medicare Taxes			\$ 333,674	\$ 375,000	\$ 360,000	\$ 400,000
IMRF Payments			0	0	0	0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 333,674	\$ 375,000	\$ 360,000	\$ 400,000
<b><u>Operations Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 333,674	\$ 375,000	\$ 360,000	\$ 400,000

## STORMWATER MANAGEMENT/FLOOD MITIGATION FUND (Fund 218)

### Core Service, Purpose or Function

The City strives to mitigate existing and avoid future damages to private and public property resulting from flooding and related storm water drainage problems. These activities are funded through transfers from General Fund as well as one cell tower lease.

### STORMWATER MANAGEMENT/FLOOD MITIGATION FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 273,761	\$ 262,100	\$ 249,750
REVENUES:					
Miscellaneous Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental Income	53,674	64,752	22,000	11,000	11,000
Grant Income	0	0	400,000	0	412,500
Interest	2,213	3,646	4,000	4,000	1,000
Sale of land	0	1,235,300	0	238,684	0
T/F From:		0			
GF Unrestricted	0	0	800,000	100,000	150,000
Water Fund	0	0	0	0	0
TOTAL	\$ 55,887	\$ 1,303,698	\$ 1,226,000	\$ 353,684	\$ 574,500
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	0
Operations	28,798	38,754	39,500	49,400	31,100
Capital	219	22,283	1,360,000	86,400	766,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	13,538	1,225,872	0	230,234	0
TOTAL	\$ 42,555	\$ 1,286,909	\$ 1,399,500	\$ 366,034	\$ 797,100
Revenue Over (Under)					
Expenditures	\$ 13,332	\$ 16,789	\$ (173,500)	\$ (12,350)	\$ (222,600)
End. Cash Balance					\$ 27,150

**SUPPORTING DETAIL FOR STORMWATER MANAGEMENT/FLOOD MITIGATION FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Operations Detail</u></b>						
<i>Other Professional Fees</i>			\$ 19,561	\$ 13,500	\$ 40,000	\$ 13,500
<i>Repair &amp; Mtne. - Property</i>			0	0	1,400	1,600
<i>Lease/Rent Expense</i>			0	20,000	500	10,000
<i>Miscellaneous Expense</i>			19,193	6,000	7,500	6,000
<b>TOTAL OPERATIONS</b>			<b>\$ 38,754</b>	<b>\$ 39,500</b>	<b>\$ 49,400</b>	<b>\$ 31,100</b>
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
<i>Bldg &amp; Property</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>System Construction</i>			22,283	1,275,000	31,400	680,000
<i>System Engineering</i>			0	85,000	55,000	86,000
<i>System Legal</i>			0	0	0	0
<b>TOTAL CAPITAL</b>			<b>\$ 22,283</b>	<b>\$ 1,360,000</b>	<b>\$ 86,400</b>	<b>\$ 766,000</b>
<b><u>Debt Service Detail</u></b>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Inter-Fund Transfer Detail</u></b>						
<i>Water Fund</i>			\$ 0	\$ 0	\$ 0	\$ 0
<i>General Fund</i>			1,225,872	0	230,234	0
<b>TOTAL INTER-FUND TRANSFERS</b>			<b>\$ 1,225,872</b>	<b>\$ 0</b>	<b>\$ 230,234</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 1,286,909</b>	<b>\$ 1,399,500</b>	<b>\$ 366,034</b>	<b>\$ 797,100</b>



## POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – MISC. (Fund 140-00)

### Core Service, Purpose or Function

This account tracks special projects, activities and services undertaken by the Washington Police Department which are financed by special sources of revenue.

### **POLICE DEPARTMENT - SPECIAL PROJECTS - MISC. REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 102,541	\$ 97,169	\$ 99,869
<b>REVENUES:</b>					
<i>DUI Tech Fund</i>	\$ 13,492	\$ 13,818	\$ 14,000	\$ 9,000	\$ 10,000
<i>Drug Enf. Account</i>	38,228	1,635	1,000	1,000	1,000
<i>Police Vehicle Fund</i>	3,256	3,599	2,000	2,000	2,000
<i>DARE/CRO Account</i>	70	8,960	2,500	1,000	7,000
<i>Fundraiser Donations</i>	1,816	3,235	3,000	2,000	3,000
<i>FTA Warrant Account</i>	1,190	1,190	1,000	1,800	1,000
<i>Interest Revenue</i>	81	116	100	100	100
<i>Grant Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Gen.-Police</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 58,133</b>	<b>\$ 32,553</b>	<b>\$ 23,600</b>	<b>\$ 16,900</b>	<b>\$ 24,100</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	9,847	16,243	22,000	11,000	13,600
<i>Capital</i>	1,237	0	1,600	1,200	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	37,196	0	2,000	6,000
<b>TOTAL</b>	<b>\$ 11,084</b>	<b>\$ 53,439</b>	<b>\$ 23,600</b>	<b>\$ 14,200</b>	<b>\$ 19,600</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 47,049</b>	<b>\$ (20,886)</b>	<b>\$ 0</b>	<b>\$ 2,700</b>	<b>\$ 4,500</b>
<b>Intra-Fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Rev. Over (Under) Exp.</b>	<b>\$ 47,049</b>	<b>\$ (20,886)</b>	<b>\$ 0</b>	<b>\$ 2,700</b>	<b>\$ 4,500</b>
<b>End. Cash Balance</b>					<b>\$ 104,369</b>
<i>DUI Tech Fund</i>					\$ 59,867
<i>Drug Enf. Account</i>					941
<i>Police Vehicle Fund</i>					23,769
<i>DARE Account</i>					2,304
<i>Fundraiser Donations</i>					0
<i>FTA Warrant Account</i>					17,489
					<b>\$ 104,369</b>

**SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST.ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Alcohol Enforcement Expenses			\$ 72	\$ 1,000	\$ 0	\$ 1,600
Drug Enforcement Expenses			4,229	6,000	6,000	6,000
Police Vehicle Fund			0	3,500	3,000	3,000
Fundraiser Expenses			3,235	3,000	2,000	3,000
DARE/CRO Expenses			8,707	8,500	0	0
TOTAL OPERATIONS			\$ 16,243	\$ 22,000	\$ 11,000	\$ 13,600
<b><u>Capital Detail</u></b>						
Purchase - Equipment (Alcohol Enf.)			\$ 0	\$ 1,600	\$ 1,200	\$ 0
TOTAL CAPITAL			\$ 0	\$ 1,600	\$ 1,200	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Trsf. To MERF			\$ 37,196	\$ 0	\$ 0	\$ 0
Gen. Fund - Police (from DARE)			0	0	2,000	6,000
TOTAL INTER-FUND TRANSFERS			\$ 37,196	\$ 0	\$ 2,000	\$ 6,000
<b><u>Intra-Fund Transfer Detail</u></b>						
Police Special Projects - Canine			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 53,439	\$ 23,600	\$ 14,200	\$ 19,600

**POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – SEIZURE, TOW & IMPOUND (Fund 140-01)**

**Core Service, Purpose or Function**

This account tracks the special project, Seizure, Tow & Impound fees collected by the Washington Police Department.

***POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND  
REVENUE/EXPENDITURE SUMMARY***

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 94,429	\$ 93,411	\$ 85,103
<b>REVENUES:</b>					
<i>Impound Admin. Fees</i>	\$ 47,500	\$ 51,000	\$ 40,000	\$ 49,000	\$ 50,000
<i>Interest Revenue</i>	117	143	100	100	100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Misc.</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 47,617</b>	<b>\$ 51,143</b>	<b>\$ 40,100</b>	<b>\$ 49,100</b>	<b>\$ 50,100</b>
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	19,131	14,048	34,500	22,500	29,500
<i>Capital</i>	0	2,558	13,000	13,000	10,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	19,442	58,772	21,908	21,908	21,908
<b>TOTAL</b>	<b>\$ 38,573</b>	<b>\$ 75,378</b>	<b>\$ 69,408</b>	<b>\$ 57,408</b>	<b>\$ 61,408</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 9,044</b>	<b>\$ (24,235)</b>	<b>\$ (29,308)</b>	<b>\$ (8,308)</b>	<b>\$ (11,308)</b>
<b>End. Cash Balance</b>					<b>\$ 73,796</b>

**SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Expenses			\$ 6,672	\$ 8,500	\$ 8,500	\$ 8,500
Professional Fees			2,000	3,500	3,500	3,500
Software			4,812	12,000	7,500	9,000
Communications			0	5,000	0	3,000
Operating Expenses			544	1,000	1,000	1,000
Miscellaneous Equipment			0	3,000	2,000	3,000
Miscellaneous Expense			20	1,500	0	1,500
TOTAL OPERATIONS			\$ 14,048	\$ 34,500	\$ 22,500	\$ 29,500
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 2,558	\$ 13,000	\$ 13,000	\$ 10,000
TOTAL CAPITAL			\$ 2,558	\$ 13,000	\$ 13,000	\$ 10,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund - Police			\$ 43,764	\$ 6,900	\$ 6,900	\$ 6,900
MERF			0	0	0	0
Capital Replacement Fund			15,008	15,008	15,008	15,008
			\$ 58,772	\$ 21,908	\$ 21,908	\$ 21,908
TOTAL EXPENDITURES			\$ 75,378	\$ 69,408	\$ 57,408	\$ 61,408

**POLICE DEPARTMENT SPECIAL PROJECTS ACCOUNT – CANINE (K9) (Fund 140-02)**

**Core Service, Purpose or Function**

This account tracks the revenue and expenses related to the purchase of a canine for the Police Department.

***POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9)  
REVENUE/EXPENDITURE SUMMARY***

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 0	\$ 0	\$ 20,000
<b>REVENUES:</b>					
<i>Donations</i>	\$ 0	\$ 0	\$ 0	\$ 20,000	\$ 0
<i>Interest Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Spec. Proj.</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 20,000	\$ 0
<b>EXPENDITURES</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	20,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,000
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 20,000	\$ (20,000)
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9)**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
Professional Fees			0	0	0	0
Membership Dues			0	0	0	0
Training			0	0	0	0
Insurance			0	0	0	0
Operating Supplies			0	0	0	0
Fuel			0	0	0	0
Miscellaneous Equipment			0	0	0	0
Miscellaneous Expense			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 20,000
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 20,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
MERF			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 20,000

## POLICE PENSION FUND (Fund 600)

### Core Service, Purpose or Function

The City is obligated to properly fund the annual pension liabilities for its full time sworn police personnel. The Police Pension Fund is governed by a five-member Board of Trustees as required by state statute. Two members are appointed by the Mayor, two members are elected from active police officers and one member is elected by and from the fund's beneficiaries. The current employee contribution is 9.91% of base wages.

### **POLICE PENSION FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Fund Balance</b>			\$ 7,930,075	\$ 8,075,754	\$ 8,457,870
<b>REVENUES:</b>					
<i>Interest</i>	75,176	91,501	75,000	85,000	60,000
<i>Employee Contr.</i>	135,723	147,472	150,000	154,000	160,000
<i>Employer Contr.</i>	551,778	553,041	550,300	553,656	634,000
<i>Dividend Revenue</i>	110,130	159,526	50,000	150,000	150,000
<i>Misc. Income</i>	1,527	0	0	500	0
<i>Gain/(Loss) on Inv.</i>	244,645	129,324	100,000	100,000	100,000
<b>TOTAL</b>	<b>\$ 1,118,979</b>	<b>\$ 1,080,864</b>	<b>\$ 925,300</b>	<b>\$ 1,043,156</b>	<b>\$ 1,104,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 581,986	\$ 603,781	\$ 650,000	\$ 628,000	\$ 650,000
<i>Operations</i>	87,740	30,538	64,500	33,040	64,700
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 669,726</b>	<b>\$ 634,319</b>	<b>\$ 714,500</b>	<b>\$ 661,040</b>	<b>\$ 714,700</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 449,253</b>	<b>\$ 446,545</b>	<b>\$ 210,800</b>	<b>\$ 382,116</b>	<b>\$ 389,300</b>
<b>End. Fund Balance</b>					<b>\$ 8,847,170</b>

**SUPPORTING DETAIL FOR POLICE PENSION FUND**

	<i>FTE YEARS</i> 19-20	<i>FTE YEARS</i> 20-21	<i>ACTUAL</i> 18-19	<i>BUDGET</i> 19-20	<i>EST.ACT.</i> 19-20	<i>BUDGET</i> 20-21
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00				
Clerk/Accountant			\$ 0	\$ 0	\$ 0	\$ 0
Pensions			603,781	650,000	628,000	650,000
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 603,781	\$ 650,000	\$ 628,000	\$ 650,000
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 200	\$ 500	\$ 0	\$ 500
Memberships			795	800	800	800
Training			1,925	2,500	2,000	2,500
Insurance			3,122	3,200	3,200	3,300
Compliance Fee			1,441	1,500	1,540	1,600
Contrib. Refund			0	30,000	0	30,000
Investment Expense			22,735	25,000	25,000	25,000
Miscellaneous Expenses			320	1,000	500	1,000
TOTAL OPERATIONS			\$ 30,538	\$ 64,500	\$ 33,040	\$ 64,700
<b><u>Capital Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 634,319	\$ 714,500	\$ 661,040	\$ 714,700



## TAX INCREMENT FINANCING DISTRICT NO. 2 FUND (DOWNTOWN) (Fund 208)

### Core Service, Purpose or Function

The Downtown Tax Increment Financing District was established in 1986 to foster the growth and redevelopment of the Downtown area. State legislation was enacted in 2009 approving the extension of the City's Downtown TIF District until 2021.

### **TIF #2 FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 986,632	\$ 1,134,573	\$ 1,091,927
<b>REVENUES:</b>					
<i><b>Tax:</b></i>					
<i><b>Property Tax Incr.</b></i>	\$ 217,437	\$ 220,717	\$ 220,000	\$ 230,595	\$ 235,000
<i><b>Interest</b></i>	14,649	15,884	15,000	15,000	10,000
<i><b>ITEP Grant</b></i>	0	0	56,010	56,010	0
<i><b>Donations</b></i>	0	100	0	0	0
<i><b>TIF Repayment</b></i>	0	2,000	0	0	0
<i><b>Misc. Revenue</b></i>	0	0	0	0	0
<b>TOTAL</b>	\$ 232,086	\$ 238,701	\$ 291,010	\$ 301,605	\$ 245,000
<b>EXPENDITURES:</b>					
<i><b>Personnel</b></i>	\$ 17,274	\$ 13,409	\$ 19,520	\$ 19,180	\$ 21,200
<i><b>Operations</b></i>	309,529	69,871	219,182	185,370	206,054
<i><b>Capital</b></i>	155,859	119,998	869,010	139,701	858,000
<i><b>Debt Service</b></i>	0	0	0	0	0
<i><b>Inter-Fund Transfers</b></i>	0	0	0	0	0
<b>TOTAL</b>	\$ 482,662	\$ 203,278	\$ 1,107,712	\$ 344,251	\$ 1,085,254
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ (250,576)	\$ 35,423	\$ (816,702)	\$ (42,646)	\$ (840,254)
<b>End. Cash Balance</b>					\$ 251,673

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<b>Personnel Detail</b>						
City Administrator	0.05	0.05				
P & D Director	0.10	0.10				
Regular Salaries			\$ 11,125	\$ 15,500	\$ 16,500	\$ 17,000
Unused Sick Time			136	250	200	300
Group Insurance			1,959	3,500	2,200	3,600
Retiree Health Insurance			0	0	0	0
Health Savings Plan Contribution			189	270	280	300
TOTAL FTE YEARS	0.15	0.15				
TOTAL PERSONNEL			\$ 13,409	\$ 19,520	\$ 19,180	\$ 21,200
<b>Operations Detail</b>						
Engineering Fees			\$ 0	\$ 1,000	\$ 500	\$ 1,000
Legal Fees			1,581	18,000	5,000	15,000
Professional Fees			0	15,000	2,000	18,000
Lease/Rent Expense			0	3,000	0	3,000
Membership Dues			650	700	650	700
Training			347	2,000	400	1,500
Loan Interest Subsidies			0	0	0	0
Building Renovation Fund - Committed			58,885	114,782	139,120	96,154
Building Renovation Fund - Uncommitted			0	50,000	25,000	50,000
Misc. Equipment			0	1,500	1,000	1,500
Miscellaneous Expense			8,408	13,200	11,700	19,200
TOTAL OPERATIONS			\$ 69,871	\$ 219,182	\$ 185,370	\$ 206,054
<b>Capital Detail</b>						
<b>Purchase:</b>						
Building/Land			\$ 0	\$ 40,000	\$ 0	\$ 40,000
Improvements			101,462	673,000	88,701	673,000
Demolition/Remediation			0	0	0	0
Improvements Engineering			18,536	146,010	51,000	135,000
Improvements Legal			0	10,000	0	10,000
TOTAL CAPITAL			\$ 119,998	\$ 869,010	\$ 139,701	\$ 858,000
<b>Debt Service Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b>Inter-Fund Transfer Detail</b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 203,278	\$ 1,107,712	\$ 344,251	\$ 1,085,254

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## SOUTH CUMMINGS ROAD IMPROVEMENT DEBT SERVICE FUND (Fund 304)

### Core Service, Purpose or Function

Bonds were sold in 2002 to pay for the reconstruction of South Cummings Lane. Financial transactions related to the retirement of this indebtedness are recorded in this fund. The bonds were refinanced in 2015 with Morton Community Bank and were retired in August 2017.

### S. CUMMINGS RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Fund Balance	\$ 0	\$ 0	\$ 0	0	\$ 0
REVENUES:					
Debt refinancing	\$ 0	\$ 0	\$ 0	\$ 0	0
Interest	0	0	0	0	0
Transfers From:					
GC - Streets	63,355	0	0	0	0
TOTAL	\$ 63,355	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	63,355	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 63,355	\$ 0	\$ 0	\$ 0	\$ 0
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

## CRUGER ROAD IMPROVEMENT DEBT SERVICE FUND (Fund 301)

### Core Service, Purpose or Function

Bonds were sold in 2002 to pay for the reconstruction of Cruger Road between Cummings and Nofsinger. Financial transactions related to the retirement of this indebtedness are recorded in this fund. The bonds were refinanced in 2015 with Morton Community Bank and were retired in August 2017.

### **CRUGER RD. IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg.Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Debt refinancing</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Interest</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>GC - Streets</i>	68,999	0	0	0	0
<b>TOTAL</b>	<b>\$ 68,999</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	68,999	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 68,999</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Fund Balance</b>					<b>\$ 0</b>

## WACC DEBT SERVICE FUND (Fund 303)

### Core Service, Purpose or Function

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of bonds for the Washington Area Community Center project. A ¼% Home Rule Sales Tax provides funds for the repayment of the debt along with an annual payment from WACC. The bonds were refinanced in 2015 with South Side Bank and will be retired in May 2029. Surplus funds no longer required to be reserved were transferred back to the General Fund in FY2016-17.

### WACC DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
WACC Payment	50,000	50,000	50,000	50,000	75,000
Transfer From: GC Fund	305,749	309,269	307,437	307,437	280,500
TOTAL	\$ 355,749	\$ 359,269	\$ 357,437	\$ 357,437	\$ 355,500
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	355,749	359,269	357,437	357,437	355,500
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 355,749	\$ 359,269	\$ 357,437	\$ 357,437	\$ 355,500
Revenue Over (Under)					
Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

**SUPPORTING DETAIL FOR WACC DEBT SERVICE FUND**

	<b>FTE YEARS</b> <b>19-20</b>	<b>FTE YEARS</b> <b>20-21</b>	<b>ACTUAL</b> <b>18-19</b>	<b>BUDGET</b> <b>19-20</b>	<b>EST.ACT.</b> <b>19-20</b>	<b>BUDGET</b> <b>20-21</b>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
Principal			\$ 270,000	\$ 275,000	\$ 275,000	\$ 280,000
Interest			89,269	82,437	82,437	75,500
<b>TOTAL DEBT SERVICE</b>			\$ 359,269	\$ 357,437	\$ 357,437	\$ 355,500
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund Unrestr.			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 359,269	\$ 357,437	\$ 357,437	\$ 355,500



## WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND (Fund 305)

### Core Service, Purpose or Function

This fund was established to record financial transactions related to the repayment of debt associated with the issuance of a loan for purchase of the Washington 223 property. The original interest only loan was issued through Washington Community Bank in September 2013 in the amount of \$4,965,800.75 and was due in September 2020. This loan was paid off during FY18-19 and a new loan issued through Busey Bank in the amount of \$1,000,000 and is due June 2028. The remaining balance on the loan was paid in full in July 2019.

### WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
Lease Income	\$ 79,659	\$ 59,744	\$ 60,000	\$ 60,000	\$ 0
Interest	0	0	0	0	0
Loan Proceeds	0	1,000,000	0	0	0
Transfers From:					
GC Fund	63,776	4,079,349	986,187	923,802	0
Nofsinger Realignment	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 143,435</b>	<b>\$ 5,139,093</b>	<b>\$ 1,046,187</b>	<b>\$ 983,802</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	0	0
Debt Service	138,836	5,124,157	983,802	983,802	0
Inter-Fund Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 138,836</b>	<b>\$ 5,124,157</b>	<b>\$ 983,802</b>	<b>\$ 983,802</b>	<b>\$ 0</b>
Revenue Over (Under)					
Expenditures	\$ 4,599	\$ 14,936	\$ 62,385	\$ 0	\$ 0
End. Fund Balance					\$ 0

**SUPPORTING DETAIL FOR WASHINGTON 223 IMPROVEMENT DEBT SERVICE FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 84	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 84	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	0	0	0
System Legal			0	0	0	0
System Construction			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
Debt Service			\$ 5,124,157	\$ 983,802	\$ 983,802	\$ 0
TOTAL DEBT SERVICE			\$ 5,124,157	\$ 983,802	\$ 983,802	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen Fund - Unrestr.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 5,124,241	\$ 983,802	\$ 983,802	\$ 0

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## MALLARD CROSSING SPECIAL SERVICES AREA FUND (Fund 406)

### Core Service, Purpose or Function

In 2005, the City established a Special Services Area and issued bonds to finance a portion of the public improvements included in the Mallard Crossing Subdivision. This project was in furtherance of the City's objective to stimulate commercial development along the Cummings/Cruger corridor. The bonds were retired in FY19-20.

### **MALLARD CROSSING SPECIAL SERVICES AREA REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Cash Balance</b>			\$ 3,228	\$ 5,668	\$ 0
<b>REVENUES:</b>					
<i>Bond Proceeds</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Prop. Tax Assessmt.</i>	47,070	47,018	48,230	46,885	0
<i>Interest</i>	8	9	0	500	0
<i>Transfers From:</i>					
<i>GC Streets</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 47,078</b>	<b>\$ 47,027</b>	<b>\$ 48,230</b>	<b>\$ 47,385</b>	<b>\$ 0</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	48,270	48,275	48,185	48,185	0
<i>Inter-Fund Transfers</i>	0	0	3,273	4,868	0
<b>TOTAL</b>	<b>\$ 48,270</b>	<b>\$ 48,275</b>	<b>\$ 51,458</b>	<b>\$ 53,053</b>	<b>\$ 0</b>
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	<b>\$ (1,192)</b>	<b>\$ (1,248)</b>	<b>\$ (3,228)</b>	<b>\$ (5,668)</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**MALLARD CROSSING SPECIAL SERVICES AREA**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering-Streets			0	0	0	0
System Legal-Streets			0	0	0	0
System Construction-Streets			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
SSA Bond Principal			\$ 44,000	\$ 46,000	\$ 46,000	\$ 0
SSA Bond Interest			4,275	2,185	2,185	0
TOTAL DEBT SERVICE			\$ 48,275	\$ 48,185	\$ 48,185	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund - Streets			\$ 0	\$ 3,273	\$ 4,868	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 3,273	\$ 4,868	\$ 0
TOTAL EXPENDITURES			\$ 48,275	\$ 51,458	\$ 53,053	\$ 0

## SAFE ROUTES TO SCHOOLS CAPITAL PROJECT FUND (Fund 420)

### Core Service, Purpose or Function

The City has secured funding to improve pedestrian safety in and around the schools. The key objective is to provide sidewalks which would provide a direct and safe pedestrian route. The Beverly Manor School project was completed during FY14-15 and an application has made for funding for District 51 and 52 was approved during FY19-20.

### SAFE ROUTES TO SCHOOLS CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 400,000
Transfers From:					
Gen. Fund - Streets	0	0	134,011	0	170,000
TOTAL	\$ 0	\$ 0	\$ 534,011	\$ 0	\$ 570,000
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	534,011	0	570,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 534,011	\$ 0	\$ 570,000
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Fund Balance					\$ 0

**SUPPORTING DETAIL SAFE ROUTES TO SCHOOLS CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	15,000
Construction			0	444,011	0	450,000
System Engineering			0	90,000	0	105,000
TOTAL CAPITAL			\$ 0	\$ 534,011	\$ 0	\$ 570,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Gen. Fund - Streets			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 0	\$ 534,011	\$ 0	\$ 570,000



## RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND (Fund 421)

### Core Service, Purpose or Function

The City has endeavored, in conjunction with the Washington Park District, to expand the district's recreation trail system. This is typically done in conjunction with roadway improvements, subdivision developments or grant opportunities.

### RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Fund Balance			\$ 0	\$ (108,618)	\$ (108,618)
REVENUES:					
Grant Proceeds	0	0	0	0	0
TAP Grant	228,620	287,428	0	0	0
ITEP Grant	0	0	255,840	0	0
Transfers From:					
Telecom Fund	0	0	0	0	0
Gen. Fd-Streets	136,534	106,512	119,502	50,000	158,618
TOTAL	\$ 365,154	\$ 393,940	\$ 375,342	\$ 50,000	\$ 158,618
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	387,872	416,235	375,342	50,000	50,000
Debt Service	0	0	0	0	0
Inter-Fund Transfers	72,357	0	0	0	0
TOTAL	\$ 460,229	\$ 416,235	\$ 375,342	\$ 50,000	\$ 50,000
Revenue Over (Under)					
Expenditures	\$ (95,075)	\$ (22,295)	\$ 0	\$ 0	\$ 108,618
End Fund Balance					\$ 0

**SUPPORTING DETAIL FOR RECREATION TRAIL EXTENSION CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST. ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Building/Land Improvement			0	0	0	0
Construction			374,922	266,500	0	0
System Engineering			41,313	108,842	50,000	50,000
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 416,235	\$ 375,342	\$ 50,000	\$ 50,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Streets			\$ 0	\$ 0	\$ 0	\$ 0
Telecommunications Tax			0	0	0	0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
			\$ 416,235	\$ 375,342	\$ 50,000	\$ 50,000

## WASHINGTON 223 CAPITAL PROJECT FUND (Fund 409)

### Core Service, Purpose or Function

This fund records the transactions related to the improvement of the Washington 223 property, including Nofsinger Road and related Dallas Road Phase 2 improvements. There are no funds budgeted for FY20-21, except for property taxes due on the property.

### WASHINGTON 223 IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Grant Proceeds	\$ 0	\$ 0	\$ 1,759,000	\$ 0	\$ 0
Loan Proceeds	0	0	0	0	0
Interest	0	0	0	0	0
Rental Income	0	0	0	0	60,000
Transfers From:					
Telecom Tax	0	0	0	0	0
GF-Unrestr.	25,924	8,790	750,000	9,600	0
TOTAL	\$ 25,924	\$ 8,790	\$ 2,509,000	\$ 9,600	\$ 60,000
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	8,139	8,790	9,000	9,600	10,000
Capital	9,060	0	2,500,000	0	0
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 17,199	\$ 8,790	\$ 2,509,000	\$ 9,600	\$ 10,000
Revenue Over (Under)					
Expenditures	\$ 8,725	\$ 0	\$ 0	\$ 0	\$ 50,000
End. Cash Balance					\$ 50,000

**SUPPORTING DETAIL FOR WASHINGTON 223 IMPROVMENT CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> 19-20	<i>FTE YEARS</i> 20-21	<i>ACTUAL</i> 18-19	<i>BUDGET</i> 19-20	<i>EST.ACT.</i> 19-20	<i>BUDGET</i> 20-21
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Property Taxes			\$ 8,790	\$ 9,000	\$ 9,600	\$ 10,000
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			\$ 8,790	\$ 9,000	\$ 9,600	\$ 10,000
<b><u>Capital Detail</u></b>						
<i>Purchase:</i>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	250,000	0	0
System Construction			0	2,250,000	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 2,500,000	\$ 0	\$ 0
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
Washington 223 Debt Service			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 8,790	\$ 2,509,000	\$ 9,600	\$ 10,000

## FREEDOM PARKWAY CAPITAL PROJECT FUND (Fund 411)

### Core Service, Purpose or Function

This fund records the transactions related to the public improvements for the Freedom Parkway business district.

### **FREEDOM PARKWAY IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>BUDGET 19-20</b>	<b>EST. ACT. 19-20</b>	<b>BUDGET 20-21</b>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 413,875	\$ 0	\$ 0
<i>Loan Proceeds</i>	0	0	0	0	0
<i>Interest</i>	0	0	0	0	0
<i>Rental Income</i>	0	0	0	0	0
<i>Transfers From:</i>					
<i>Gen. Fund</i>	0	0	227,375	15,000	160,000
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 641,250</b>	<b>\$ 15,000</b>	<b>\$ 160,000</b>
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	641,250	15,000	160,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 641,250</b>	<b>\$ 15,000</b>	<b>\$ 160,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>End. Cash Balance</b>					<b>\$ 0</b>

**SUPPORTING DETAIL FOR FREEDOM PARKWAY IMPROVEMENT CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	91,250	15,000	160,000
System Construction			0	550,000	0	0
System Legal			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 641,250	\$ 15,000	\$ 160,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 641,250	\$ 15,000	\$ 160,000

## LAKESHORE DRIVE CAPITAL PROJECT FUND (Fund 412)

### Core Service, Purpose or Function

This fund records the transactions related to the public improvements for the Lakeshore Drive business district.

### **LAKESHORE DRIVE IMPROVEMENT CAPITAL PROJECT FUND REVENUE/EXPENDITURE SUMMARY**

	<i>ACTUAL</i> <i>17-18</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST. ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b>Beg. Fund Balance</b>			\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
<i>Grant Proceeds</i>	\$ 0	\$ 0	\$ 338,625	\$ 0	\$ 0
<i>Loan Proceeds</i>		0	0	0	0
<i>Interest</i>	0	0	0	0	0
<i>Rental Income</i>		0	0	0	0
<i>Transfers From:</i>					
<i>Gen. Fund</i>	0	0	185,125	14,000	150,000
<b>TOTAL</b>	\$ 0	\$ 0	\$ 523,750	\$ 14,000	\$ 150,000
<b>EXPENDITURES:</b>					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	523,750	14,000	150,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
<b>TOTAL</b>	\$ 0	\$ 0	\$ 523,750	\$ 14,000	\$ 150,000
<b>Revenue Over (Under)</b>					
<b>Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>End. Cash Balance</b>					\$ 0

**SUPPORTING DETAIL FOR LAKESHORE DRIVE IMPROVEMENT CAPITAL PROJECT FUND**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL FTE YEARS</b>	0.00	0.00				
<b>TOTAL PERSONNEL</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
<b>TOTAL OPERATIONS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><u>Purchase:</u></b>						
Bld./Property			\$ 0	\$ 0	\$ 0	\$ 0
System Engineering			0	73,750	14,000	150,000
System Construction			0	450,000	0	0
System Legal			0	0	0	0
<b>TOTAL CAPITAL</b>			\$ 0	\$ 523,750	\$ 14,000	\$ 150,000
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL DEBT SERVICE</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL INTER-FUND TRANSFERS</b>			\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>			\$ 0	\$ 523,750	\$ 14,000	\$ 150,000



## N. LAWDALE AVENUE SPECIAL SERVICE AREA (Fund 430)

### Core Service, Purpose or Function

This fund records the transactions related to the public and private street and stormwater improvements for the N. Lawndale Street Special Service Area which was approved during FY19-20. The improvements are planned for construction during FY20-21, along with water and sewer improvements accounted for in the enterprise funds.

### N. LAWDALE AVENUE SPECIAL SERVICE AREA REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,000
Interest	0	0	0	0	0
Transfers From: Gen. Fund	0	0	0	29,200	1,644,580
TOTAL	\$ 0	\$ 0	\$ 0	\$ 29,200	\$ 1,660,580
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	29,200	1,660,580
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 29,200	\$ 1,660,580
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR N. LAWDALE AVENUE SPECIAL SERVICE AREA**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><i>Streets - Purchase:</i></b>						
System Engineering			\$ 0	\$ 0	\$ 11,000	\$ 99,250
System Construction			0	0	0	950,000
System Legal			0	0	3,000	0
<b><i>Storm Water - Purchase:</i></b>						
System Engineering			0	0	12,000	35,730
System Construction			0	0	0	575,600
System Legal			0	0	3,200	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 29,200	\$ 1,660,580
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 29,200	\$ 1,660,580

## W. HOLLAND STREET SPECIAL SERVICE AREA (Fund 431)

### Core Service, Purpose or Function

This fund records the transactions related to the public and private street and stormwater improvements for the W. Holland Street Special Service Area which was approved during FY19-20. The improvements are planned for construction during FY20-21, along with water and sewer improvements accounted for in the enterprise funds.

### W. HOLLAND STREET SPECIAL SERVICE AREA REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Fund Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,500
Interest	0	0	0	0	0
Transfers From: Gen. Fund	0	0	0	6,600	573,660
TOTAL	\$ 0	\$ 0	\$ 0	\$ 6,600	\$ 578,160
EXPENDITURES:					
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operations	0	0	0	0	0
Capital	0	0	0	6,600	578,160
Debt Service	0	0	0	0	0
Inter-Fund Transfers	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 6,600	\$ 578,160
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

**SUPPORTING DETAIL FOR W. HOLLAND STREET SPECIAL SERVICE AREA**

	<i>FTE YEARS</i> <i>19-20</i>	<i>FTE YEARS</i> <i>20-21</i>	<i>ACTUAL</i> <i>18-19</i>	<i>BUDGET</i> <i>19-20</i>	<i>EST.ACT.</i> <i>19-20</i>	<i>BUDGET</i> <i>20-21</i>
<b><u>Personnel Detail</u></b>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Operations Detail</u></b>						
Misc.			\$ 0	\$ 0	\$ 0	\$ 0
Legal Fees			0	0	0	0
Publishing Fees			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Capital Detail</u></b>						
<b><i>Streets - Purchase:</i></b>						
System Engineering			\$ 0	\$ 0	\$ 2,000	\$ 42,000
System Construction			0	0	0	300,000
System Legal			0	0	1,500	0
<b><i>Storm Water - Purchase:</i></b>						
System Engineering			0	0	1,600	20,160
System Construction			0	0	0	216,000
System Legal			0	0	1,500	0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 6,600	\$ 578,160
<b><u>Debt Service Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<b><u>Inter-Fund Transfer Detail</u></b>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 6,600	\$ 578,160

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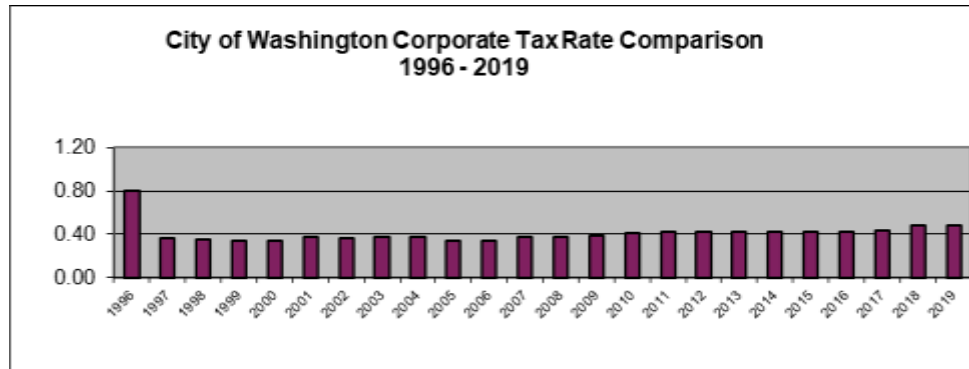
## **CAPITAL IMPROVEMENT PROGRAM**

The City contracted with Crawford, Murphy & Tilly to provide a comprehensive Capital Improvement Program in conjunction with Council Goal #3. This program will be provided as a supplement to the budget following adoption by the City Council. The capital expenditures budgeted for FY20-21 will be reflected in the Capital Improvement Program.

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# PROPERTY TAX INFORMATION





CITY OF WASHINGTON WASHINGTON, ILLINOIS																
MUNICIPAL PROPERTY TAX RATE COMPARISON 1981 - 2019																
TAX YR	GEN.	STREETS	POLICE	FIRE	AMB.	CEM.	WRKG CASH	ESDA	IMRF	SSI/ MC	POLICE PEN.	LIA. INS.	AUDIT	PUBLIC BENEFIT	BOND & INT.	TOTAL RATE
81	0.1819	0.0750	0.0655	0.0942	0.0000	0.0219	0.0000	0.0048	0.1862	0.0000	0.0917	0.0785	0.0096	0.0437	0.0994	0.9524
82	0.1875	0.0750	0.0657	0.0945	0.0000	0.0219	0.0000	0.0044	0.1713	0.0000	0.0920	0.0613	0.0111	0.0500	0.1084	0.9431
83	0.1204	0.0750	0.0750	0.1500	0.0000	0.0250	0.0462	0.0209	0.1908	0.0000	0.0971	0.0647	0.0099	0.0500	0.1155	1.0405
84	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0480	0.0050	0.2089	0.0000	0.0803	0.0709	0.0102	0.0500	0.1284	1.1142
85	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0493	0.0052	0.2682	0.0000	0.0822	0.0907	0.0121	0.0500	0.1419	1.2121
86	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0053	0.2655	0.0000	0.0897	0.1489	0.0130	0.0500	0.1558	1.2907
87	0.1875	0.0750	0.0750	0.1500	0.0000	0.0250	0.0500	0.0054	0.2594	0.0000	0.0588	0.1567	0.0140	0.0000	0.0000	1.0568
88	0.1875	0.0750	0.0750	0.1496	0.1484	0.0250	0.0500	0.0054	0.2699	0.0000	0.0592	0.1607	0.0145	0.0000	0.0000	1.2202
89	0.1875	0.0748	0.0748	0.1500	0.1476	0.0247	0.0000	0.0053	0.3064	0.0000	0.1096	0.1658	0.0154	0.0000	0.0000	1.2619
90	0.1875	0.0750	0.0750	0.1500	0.1500	0.0174	0.0000	0.0051	0.3299	0.0000	0.0827	0.1612	0.0157	0.0000	0.0000	1.2495
91	0.1833	0.0734	0.0734	0.1433	0.1845	0.0000	0.0000	0.0045	0.3105	0.0000	0.0657	0.1526	0.0150	0.0000	0.0000	1.2062
92	0.1728	0.0658	0.0658	0.1275	0.1591	0.0000	0.0000	0.0040	0.3061	0.0000	0.0764	0.1426	0.0144	0.0000	0.0000	1.1345
93	0.1810	0.0724	0.0724	0.1203	0.1451	0.0000	0.0000	0.0037	0.2721	0.0000	0.0816	0.1234	0.0138	0.0000	0.0000	1.0858
94	0.1787	0.0715	0.0715	0.1427	0.1371	0.0000	0.0000	0.0033	0.2495	0.0000	0.0398	0.1317	0.0112	0.0000	0.0000	1.0370
95	0.1802	0.0721	0.0721	0.1439	0.1307	0.0000	0.0000	0.0031	0.2179	0.0000	0.0308	0.1121	0.0109	0.0000	0.0000	0.9738
96	0.1692	0.0658	0.0658	0.1310	0.1192	0.0000	0.0000	0.0028	0.1960	0.0000	0.0404	0.0880	0.0104	0.0000	0.0000	0.8886
97	0.1514	0.0582	0.0582	0.1167	0.1063	0.0000	0.0000	0.0025	0.1914	0.0000	0.0370	0.0695	0.0108	0.0000	0.0000	0.8020
98	0.1032	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0023	0.1674	0.0000	0.0187	0.0586	0.0098	0.0000	0.0000	0.3600
99	0.0868	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0022	0.1755	0.0000	0.0202	0.0617	0.0103	0.0000	0.0000	0.3567
00	0.0798	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.1464	0.0000	0.0451	0.0584	0.0103	0.0000	0.0000	0.3420
01	0.0988	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1316	0.0000	0.0518	0.0494	0.0090	0.0000	0.0000	0.3424
02	0.1008	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1519	0.0000	0.0638	0.0484	0.0087	0.0000	0.0000	0.3756
03	0.0972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0019	0.1465	0.0000	0.0616	0.0467	0.0085	0.0000	0.0000	0.3624
04	0.0898	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0018	0.1694	0.0000	0.0641	0.0431	0.0079	0.0000	0.0000	0.3761
05	0.0747	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0016	0.0769	0.0851	0.0586	0.0374	0.0080	0.0000	0.0000	0.3423
06	0.0891	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0713	0.0870	0.0520	0.0336	0.0079	0.0000	0.0000	0.3424
07	0.1193	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0013	0.0687	0.0850	0.0545	0.0307	0.0112	0.0000	0.0000	0.3706
08	0.1220	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0647	0.0795	0.0639	0.0333	0.0111	0.0000	0.0000	0.3755
09	0.1132	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0012	0.0721	0.0721	0.0888	0.0329	0.0103	0.0000	0.0000	0.3906
10	0.1113	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0894	0.0762	0.0865	0.0356	0.0101	0.0000	0.0000	0.4103
11	0.1189	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0958	0.0793	0.0793	0.0330	0.0099	0.0000	0.0000	0.4173
12	0.1178	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0949	0.0785	0.0864	0.0327	0.0098	0.0000	0.0000	0.4212
13	0.1153	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0977	0.0743	0.0941	0.0272	0.0096	0.0000	0.0000	0.4192
14	0.0863	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.1061	0.0839	0.1061	0.0257	0.0103	0.0000	0.0000	0.4195
15	0.1070	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0995	0.0754	0.1101	0.0226	0.0097	0.0000	0.0000	0.4253
16	0.0570	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1034	0.0786	0.1456	0.0262	0.0093	0.0000	0.0000	0.4211
17	0.0562	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.1077	0.0833	0.1539	0.0299	0.0083	0.0000	0.0000	0.4402
18	0.0965	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0010	0.0990	0.0847	0.1536	0.0299	0.0083	0.0000	0.0000	0.4729
19	0.0000	0.0000	0.0000	0.0247	0.0501	0.0000	0.0000	0.0012	0.0990	0.0846	0.1762	0.0287	0.0083	0.0000	0.0000	0.4728
MAX RATE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

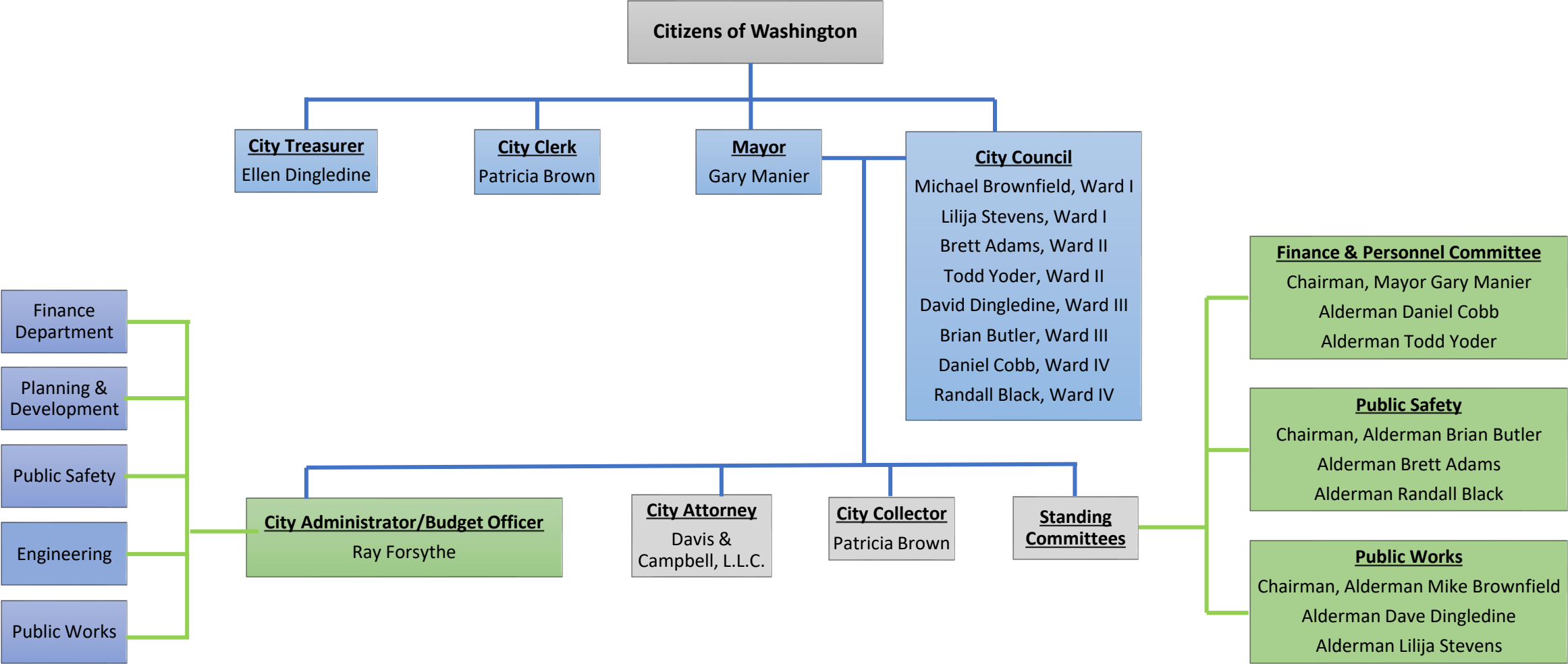
CITY OF WASHINGTON CORPORATE PROPERTY TAX LEVIES COMPARISON WITH ASSESSED VALUATION					
Tax Year	Total Assessed Valuation	% Change in AV	Extended Levy	% Change in Levy	Inflation*
1985	\$50,721,318		\$606,159		
1986	\$49,392,036	-2.62%	\$628,957	3.76%	1.90%
1987	\$48,190,365	-2.43%	\$501,018	-20.34%	3.60%
1988	\$48,542,473	0.73%	\$584,107	16.58%	4.10%
1989	\$49,486,738	1.95%	\$616,175	5.49%	4.80%
1990	\$51,856,793	4.79%	\$639,515	3.79%	5.40%
1991	\$56,373,036	8.71%	\$671,801	5.05%	4.20%
1992	\$62,855,352	11.50%	\$705,599	5.03%	3.00%
1993	\$68,928,062	9.66%	\$741,097	5.03%	3.00%
1994	\$75,966,789	10.21%	\$778,379	5.03%	2.60%
1995	\$83,033,988	9.30%	\$798,307	2.56%	2.80%
1996	\$90,992,331	9.58%	\$798,709	0.05%	3.00%
1997	\$100,858,604	10.84%	\$799,291	0.07%	2.30%
1998	\$110,568,225	9.63%	\$399,325	-50.04%	1.60%
1999	\$117,638,694	6.39%	\$419,617	5.08%	2.20%
2000	\$126,928,003	7.90%	\$433,510	3.31%	3.40%
2001	\$144,813,063	14.09%	\$495,840	14.38%	2.80%
2002	\$154,342,545	6.58%	\$559,337	12.81%	1.60%
2003	\$167,136,747	8.29%	\$628,601	12.38%	2.30%
2004	\$176,947,970	5.87%	\$655,227	4.24%	2.70%
2005	\$201,006,532	13.60%	\$687,400	4.91%	3.40%
2006	\$223,223,855	11.05%	\$763,400	11.06%	3.20%
2007	\$250,528,233	12.23%	\$928,409	21.62%	2.90%
2008	\$270,622,514	8.02%	\$1,016,296	9.47%	3.90%
2009	\$291,456,522	7.70%	\$1,138,313	12.01%	-0.40%
2010	\$296,446,874	1.71%	\$1,216,203	6.84%	1.60%
2011	\$302,711,642	2.11%	\$1,263,300	3.87%	3.20%
2012	\$305,649,264	0.97%	\$1,287,395	1.91%	2.10%
2013	\$312,276,092	2.17%	\$1,309,093	1.69%	1.50%
2014	\$297,288,333	-4.80%	\$1,225,385	-6.39%	1.60%
2015	\$337,915,182	13.67%	\$1,410,250	15.09%	0.10%
2016	\$346,143,150	2.43%	\$1,445,963	2.53%	1.30%
2017	\$351,511,395	1.55%	\$1,532,579	5.99%	2.20%
2018	\$352,825,709	0.37%	\$1,647,741	7.51%	2.46%
2019	\$355,151,844	0.66%	\$1,647,921	0.01%	1.90%
2009 to 2019 Growth	\$63,695,322	21.85%	\$509,608	44.77%	17.56%
2014 to 2019 Growth	\$57,863,511	19.46%	\$422,536	34.48%	9.56%
*Inflation as measured by the annual Consumer Price Index - All Urban Consumers (CPI-U)					

# EMPLOYEE PAYROLL DISTRIBUTION

<b>FY20-21 EMPLOYEE DISTRIBUTION BY FUND</b>													
<b>Employees</b>	<b>Position</b>	<b>L/A</b>	<b>C.H.</b>	<b>Street</b>	<b>Police</b>	<b>P&amp;Z</b>	<b>T/EDC</b>	<b>Cem.</b>	<b>Water</b>	<b>Sewer</b>	<b>MERF</b>	<b>TIF2</b>	<b>Total</b>
Forsythe	Administrator	0.85							0.05	0.05		0.05	1.00
McCoy	Police Chief				1.00								1.00
Baxter	Finance Director	0.80							0.10	0.10			1.00
Carr	City Engineer			0.50					0.25	0.25			1.00
Oliphant	P & D Director					0.55	0.35					0.10	1.00
Schone	Public Works Director			0.60					0.15	0.15	0.10		1.00
Rittenhouse	Utilities Superintendent								0.50	0.50			1.00
Stevens	Deputy Chief				1.00								1.00
Randall	WTP Supervisor								1.00				1.00
Janes	W/S Dist. Supv.			0.10					0.45	0.45			1.00
Vermillion	St./Cem. Supv.			0.85				0.15					1.00
Powers	STP Supervisor									1.00			1.00
Baker	Mechanic II										1.00		1.00
Fuller	Engineering Tech.			0.50					0.25	0.25			1.00
McCombs	Foreman			1.00									1.00
Greenway	Laborer I			1.00									1.00
Tysinger	Laborer I			1.00									1.00
Dunbar	Laborer I			1.00									1.00
Gough	Laborer I			1.00									1.00
Hathcock	Laborer I			1.00									1.00
TBA	Laborer I			1.00									1.00
Richard	WTP Operator								0.90	0.10			1.00
Burchette	WTP Laborer			0.05					0.85	0.10			1.00
Boyd	STP Operator			0.05						0.95			1.00
Feeney	STP Laborer									1.00			1.00
Rogers	STP Laborer									1.00			1.00
Meyer	Laborer I			0.10					0.45	0.45			1.00
Hackney	Laborer I			0.10					0.45	0.45			1.00
Lane	Laborer I			0.10					0.45	0.45			1.00
Cooper	Laborer I			0.10					0.45	0.45			1.00
Holmes	B&Z Supv.					1.00							1.00
Westerfield	HR/Cust. Serv. Supv	0.70							0.15	0.15			1.00
Arnold	Cust. Serv. Specialist								0.50	0.50			1.00
Thomas	Cust. Serv. Specialist	0.50							0.25	0.25			1.00
Hanson	Cust. Serv. Specialist			0.20					0.40	0.40			1.00
Miller	Exec. Admin. Assistant	0.70		0.10					0.10	0.10			1.00
Henderson	Administrative Officer				1.00								1.00
Storer	Administrative Assistant				1.00								1.00
Kumer	Police Admin. Specialist				1.00								1.00
Williams	Police Admin. Specialist				1.00								1.00
(All)	Police Sergeants				5.00								5.00
(All)	Police Officer				16.00								16.00
<b>Full-Time Total</b>		<b>3.55</b>	<b>0.00</b>	<b>10.35</b>	<b>27.00</b>	<b>1.55</b>	<b>0.35</b>	<b>0.15</b>	<b>7.70</b>	<b>9.10</b>	<b>1.10</b>	<b>0.15</b>	<b>61.00</b>
<b>P-T Employees (FTE)</b>													
Glueck	P-T Accountant	0.52							0.06	0.07			0.65
TBA	P-T HR Specialist	0.40							0.05	0.05			0.50
Moss	Clerk's Assistant	0.38						0.07					0.45
Baker	Cemetery Sexton							0.50					0.50
(All)	Police Administrative				0.80								0.80
(All)	P-T Officers				1.35								1.35
(All)	P-T Pub. Works Laborers			0.50					0.25	0.50	0.25		1.50
(All)	Grounds Mtnce.			0.85				0.50					1.35
<b>Part-Time Total</b>		<b>1.30</b>	<b>0.00</b>	<b>1.35</b>	<b>2.15</b>	<b>0.00</b>	<b>0.00</b>	<b>1.07</b>	<b>0.36</b>	<b>0.62</b>	<b>0.25</b>	<b>0.00</b>	<b>7.10</b>
<b>FTE TOTAL</b>		<b>4.85</b>	<b>0.00</b>	<b>11.70</b>	<b>29.15</b>	<b>1.55</b>	<b>0.35</b>	<b>1.22</b>	<b>8.06</b>	<b>9.72</b>	<b>1.35</b>	<b>0.15</b>	<b>68.10</b>

# ORGANIZATIONAL CHART

# City of Washington Organizational Chart



# City Administrator

## City Administrator

Ray Forsythe

### Administrative Services /Finance Department

Joanie Baxter, Finance  
Director

### Planning & Development

Jon Oliphant, Planning &  
Development Director

### Public Works

Kevin Schone, Public  
Works Director

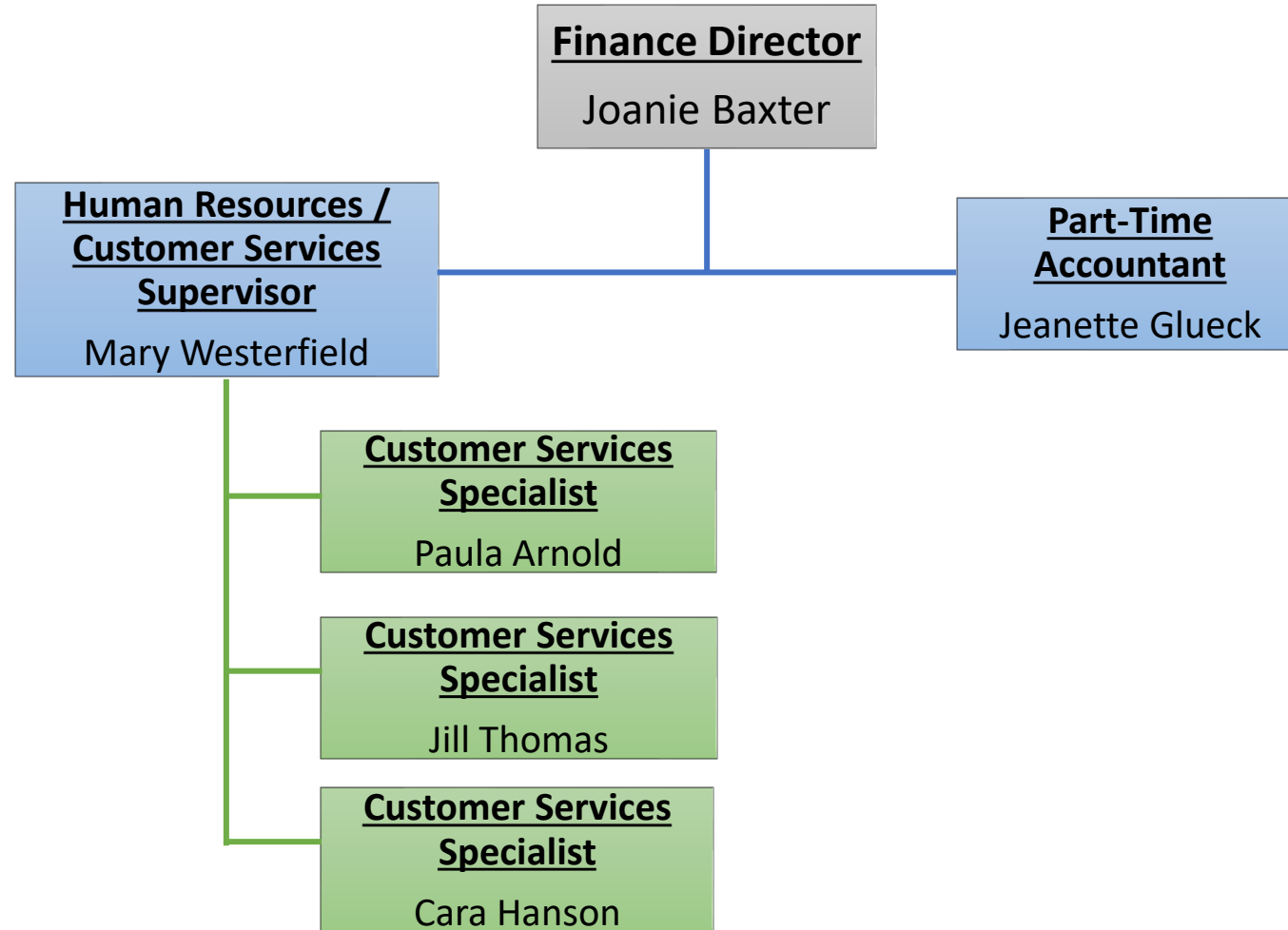
### Engineering

John Anderson, Interim City  
Engineer  
Dennis Carr – May 11, 2020

### Public Safety

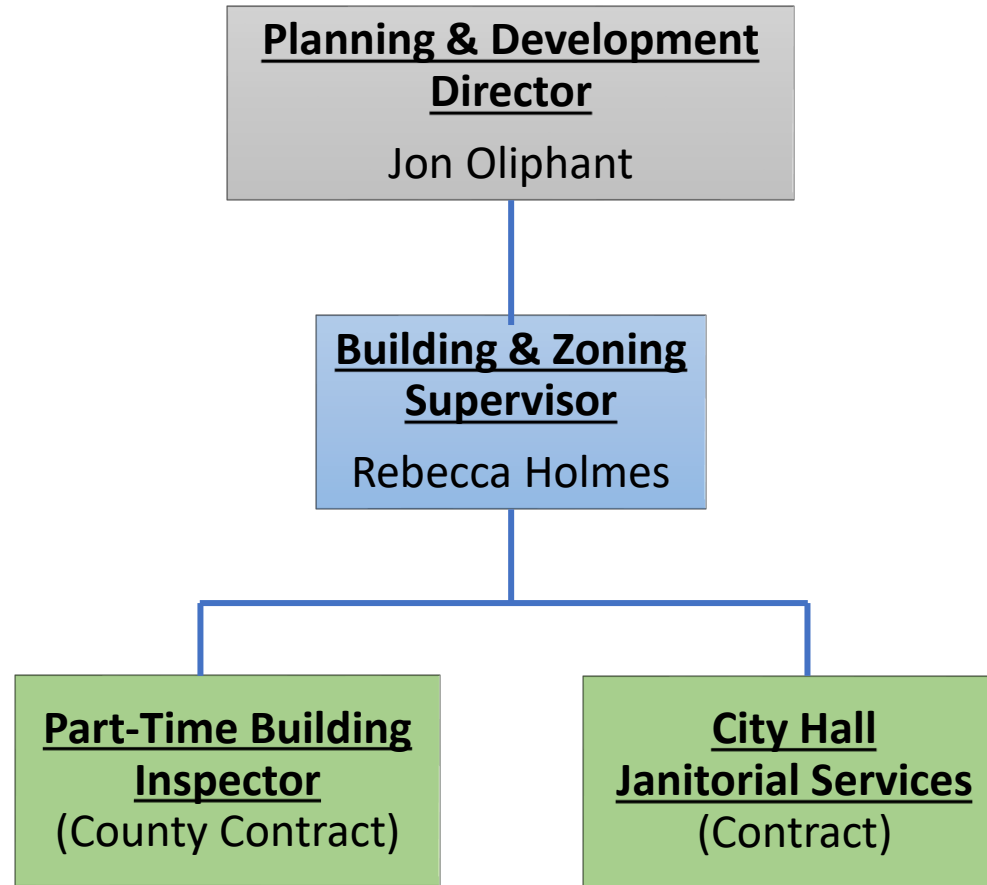
Chief of Police  
Mike McCoy

# Administrative Services/Finance Department

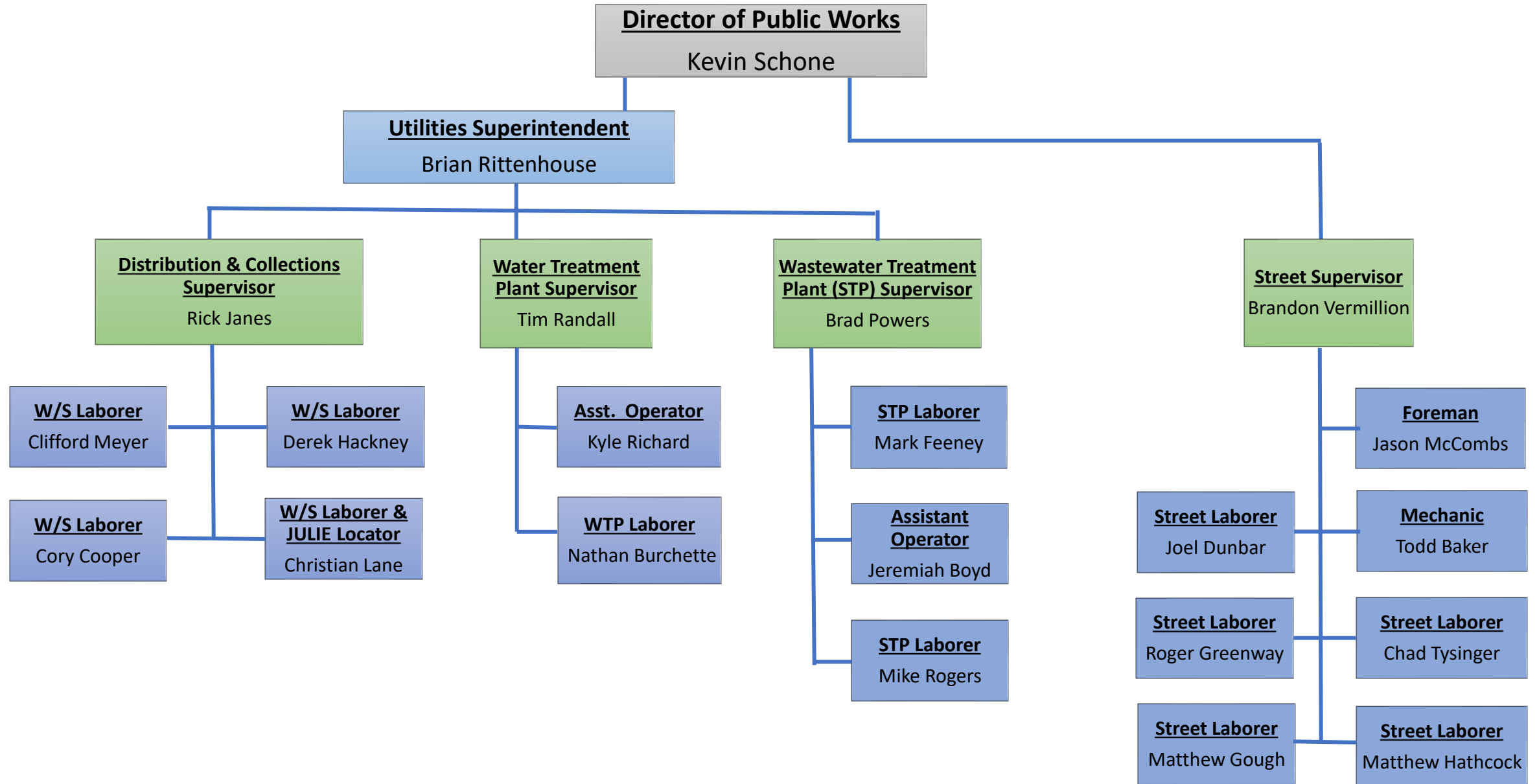




# Planning and Development



# Public Works



# Engineering

**Director of Engineering**

John Anderson (Interim)

Dennis Carr – May 11, 2020

**Engineering Tech**

Ross Fuller

# Public Safety

